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ABSTRACT

This publication presents numerous statistical tables that summarize 1974 data on state and local tax effort for the 50 states and the District of Columbia. The tax effort performance for each state is measured for the 14 most productive state tax sources, and the differences in performance are computed for each state. State personal income is used as the common denominator for comparing tax effort in most tax categories. The basic statistical data on which the calculations are based were supplied by the United States Bureau of the Census. Altogether 49 tables present comparative data on actual and potential tax revenues on a state-by-state and regional basis; to facilitate year-to-year comparison of data, most of the tables are identical in format to the tables in "State and Local Revenue Potential, 1973." (JG)

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STATE AND LOCAL REVENUE
POTENTIAL, 1974

by

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FOREWORD

In this eighth consecutive annual report on State and Local Revenue Potential, the authors provide a ready reference to the latest changes in patterns of state finance. The basic method of analysis remains the same, thus providing for compatibility and continuity with previous reports.

Among the authors' conclusions is their statement that, "The tax burden of the SREB states continued to be the least in relation to total personal income and that of the Middle Atlantic states was the greatest. The three regions with the highest burden reduced taxes from 1973 to 1974, while the three regions with the lowest burden increased average taxes as a percent of personal income. Thus, taxes nationwide became more equal."

Regional convergence with the nation's characteristics has been noted by many observers of recent Southern history. While increasing similarities between regional and national characteristics are sometimes unnoticed, regional diversities as great as those of the nation are also sometimes neglected. A case in point is the spread in tax burden to which the authors refer. The South includes the state with the third highest burden in the nation as well as the one with the ninth lowest burden. Thus each state must cope with its own special fiscal and educational problems as well as those shared with the region. We hope this series will continue to be useful in this regard.

The Center for Business and Economic Research at the University of Tennessee has again helped make possible this analysis by generously providing for the use of computer facilities and the able assistance of staff. Particular acknowledgement is made to Vernon Roddy for data programming responsibilities, to Mary Brashear for data compilation, Jeanne Mecklin and Jane Davis for editorial assistance, and to Patricia Hunley and Susannah Prescott, typists--all members of the Center staff.

Winfred L. Godwin
President

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INTRODUCTION

For the eighth consecutive year, the Southern Regional Education Board is reporting on state and local tax performance. Statistical data and comparisons for the 50 states and the District of Columbia on state and local tax effort, (measured by utilized potential as reflected in collections, and unutilized potential as reflected by relating collections to a common tax base), have been compiled to serve as a guide to public officials who may wish to evaluate their jurisdictions' tax performances in the light of what neighboring jurisdictions are doing.

It is not the purpose of these reports or others in the series, nor is it the intent in any fashion, to suggest or recommend that public officials ought to search out sources of new revenue or that any particular jurisdiction should reform its revenue structure. Neither is it the purpose or intent to suggest that a particular state should strive to achieve the averages in tax effort upon which the analysis and comparisons rest. Particular conditions in a state may dictate that a state employ one tax in lieu of another or that the state should exceed or fall short of the aggregate effort of all states. It is left to each public official to evaluate his jurisdiction's effort and needs in relation to its economic, political and social characteristics and then decide on a course of action. The worth of the report lies in its value as a reference and guide to aid officials in reaching the proper decisions in tax policy. Statistical tables contained in the report provide the background that is critical to public officials

wishing to alter tax policy in some form, while wishing to maintain tax effort and tax structures comparable and competitive with those in neighboring jurisdictions.

One of the most complex and volatile problems of public life today is that of financing state and local public services. In the years since 1967, when the Southern Regional Education Board (SREB) began publishing the annual survey of state and local revenues and potentials, the nation has struggled through international crises in the form of hot wars, cold wars and economic warfare. It has also endured recessions accompanied by high inflation and prosperity with both inflation and high unemployment. Every turn of events seems to bring new public demands and ultimately greater financing efforts. As tax revenues have continued their ever-upward climb, along with the ability of taxpayers to pay higher levies, so also the amount of unutilized potential has increased. The ability to raise additional tax revenue, however, is not evenly distributed.

Economic forces of the early 1970's and the introduction of revenue sharing in 1972 combined to provide most states with significant budget surpluses. By 1974 budget surpluses had largely disappeared. In 1975 one can expect the inflationary pressures to generate further budget shortfalls. The severity of the recession, now hopefully ended, combined with the prior inflation is now forcing at least two-fifths of the states and many local governments to take significant budget cutting or revenue raising actions.¹ As new public budgets are prepared for 1976 and 1977,

1. See "The Money Crunch for States and Cities," The Nation's Business, October 1975, pp. 22-28.

many will again be unbalanced unless expenditure programs are accompanied by substantial tax increases.

In 1974 and early 1975, expenditure cutbacks and delays in capital construction have been quite common. One major consequence of cutbacks and postponements will be an increase in unutilized potential. While cutbacks in some jurisdictions will undoubtedly be offset by increases in the more financially fortunate ones, the growth rate in state and local public expenditures will be reduced in 1975 and 1976. However, the growth rate will be sustained somewhat by a large number of tax increases (more than in 1972 and 1973) and by a lesser number of new tax exemptions and tax cutting measures.

In summary, it is expected that state and local governments will hold the line on expenditures and increase taxes in the near future. One consequence will be the stabilization of tax burdens in relation to personal income. The net result is likely to be a decline in the rate of growth in taxes, an increase in unutilized tax potential and a deterioration in the quality and quantity of critical public services in many areas.

METHODOLOGY

This is a tax effort study. Such studies are presumed to gauge the extent to which a jurisdiction taps its available taxable resources. An aggregate of total taxable resources or absolute tax capacity is not readily available, so proxies representing taxable resources are generally used in tax effort studies.

In this study tax effort is compared in two ways; the tax effort performance of each state is measured for the 14 most productive state tax sources, and the differences in performance are computed for each of the 50 states and the District of Columbia. Comparisons are possible because a standard proxy has been selected for each of several major tax sources.

A state's personal income is used as the proxy, or common denominator, for comparing tax effort in most tax categories. While not a perfect representative of tax capacity, personal income is an important determinant of expenditures on retail goods and services that make up the bulk of general and selective sales tax bases and the individual income tax base. Personal income is a satisfactory proxy only if the actual tax base and personal income can be related meaningfully and consistently. It is not fully satisfactory as a proxy for corporate or property taxes, but no better simple measure is readily available. Other proxies are more suitable for measuring tax potential and effort in almost three cases. Some states rich in income are poor in natural resources. Therefore, the value of natural resources severed from the land and waters of the state is a more reliable indicator of tax capacity against which to measure effort. For motor vehicle related taxes

(sales taxes on motor fuels and license taxes on motor vehicles), a more suitable common denominator seems to be the number of registered motor vehicles.

In interstate comparisons, the basic statistical approach rests on the assumption that all states apply the average effort to collect revenue from each particular tax source. (However, as stated in another section, it is not always realistic to expect this.) Average effort is expressed as the average rate per \$1,000 of personal income, per \$1,000 of severed products, or per registered motor vehicle for states using the particular tax. Under this average effort concept, states applying less than average rates will find their actual collections are less than potential collections. States applying rates in excess of the averages will collect above-average amounts of revenue.

Constitutional or other state or local constraints found in some states on the taxation of otherwise available taxable resources are assumed away in this analysis on the theory that the economic resources constitute a reasonable and viable tax base if used productively in many other states. In some jurisdictions political or social policy decisions have eliminated a source in spite of its administrative and economic feasibility and its availability. While such constraints reduce the utilization of the tax base, they do not remove the potential for use as defined herein.

Since there are many variations in the use of each taxable resource -- in the legal definitions of the tax, the tax base, the rates, and such -- it is convenient to accept the Bureau of the Census broad tax categories and collection data as reported in the various Census publications.

The Census gathers annually state and local tax amounts within a framework that groups taxes according to standard definitions. By using the standard Census compilations rather than diverse categories established at the state level, it is possible to make meaningful comparisons.

In the Census Bureau's annual publications, state tax collections are listed by tax source by state. Local property tax collections are listed by state, but local nonproperty taxes are listed by source as an aggregate figure for each of the 50 states and the District of Columbia. The totals were allocated to states by source with the help of sample data supplied by the Census Department. Local collections were added to state collections to compute state-local tax collections by source by state.

Finally, adjustment was made in two taxes on the assumption that net profits from public owned enterprises is a form of tax on the consumer of the products. Net profits from state and municipally owned liquor stores and public utilities were added to alcoholic beverage and public utility selective sales tax collections, respectively. Potential and unutilized potential collections as reported in this study were computed from the basic collection data.

In summary, the statistical calculations are achieved in three steps:

- (1) An average rate, based on the most relevant proxy, was computed for each tax for states using the particular source.
- (2) The average rate was multiplied by the proxy for each state to compute a potential tax collection amount.
- (3) The actual state-local collection was subtracted from the

potential in order to generate an unutilized potential amount. However, if the actual was more than the potential, no unutilized potential existed and unutilized potential is reported as zero in the statistical tables.

SOURCES OF DATA

The basic statistical data needed to support this study were supplied by the U.S. Bureau of the Census. State tax collections were published in State Government Finances in 1974, GF74 No. 3. Aggregate local taxes (for the 50 states and the District of Columbia) by tax source were published in Governmental Finances in 1973-74, GF74 No. 5 and allocated to states on the basis of unpublished sample data graciously supplied by the Bureau.² Data on finances of publicly owned liquor stores and public utilities were published in State Government Finances in 1974 and Governmental Finances in 1973-74, respectively. Data on personal income and population were reported in the Survey of Current Business (August 1975) and Current Population Reports, Series P-25, respectively.

Information on tax rates and tax changes enacted by the states in 1974 and 1975 came from published reports of the Commerce Clearing House, from the Federation of Tax Administrators, and from the states themselves.

2. Special thanks for supplying data prior to publication and unpublished data that made our allocation efforts possible are extended to Maurice Criz and Vance Kane of the U.S. Department of Commerce Bureau of the Census.

THE STATISTICAL TABLES

The statistical portion of this report consists of a series of 12 basic tables (Tables 1-12), 25 analytical tables (Tables 13-37) and eight summary tables (Tables A-H); four other tables (Tables J-M) present tax rates currently applicable. The numbered tables are identical to tables presented in State and Local Revenue Potential, 1973. The summary tables present the same data as the lettered tables in the 1973 report, but are lettered differently. A number of comparative devices have been employed to assist the users of the report.

State and local taxes are compared in terms of both personal income and population. Both measures are useful and widely used, but for tax effort comparisons, income is perhaps the more appropriate. The primary argument in favor of the use of income is that taxes are ultimately paid out of current income. A second argument is that personal income seems to have a measurable relationship to most tax bases. As a measure of tax effort population is less useful because a population's capacity to pay taxes is not related to numbers, but depends on the level of its income.

The average level and the distribution of personal income, as well as the aggregate level, influence a population's tax capacity and the level of effort a state may be inclined to apply. Table 19 reflects, in addition to collections as a percentage of income (Column 1), an effort ranking which reflects per capita personal income levels (Column 4). In simple terms, this ranking shows that a tax effort equal to 10 percent of personal income is a greater burden if average income is low than if it is high.

In neither measure is the possibility of tax "exporting" or the differences in distribution of incomes among the taxpayers considered. In Table 35 the distribution of taxpayers paying federal personal income tax by state by adjusted gross income class is shown. Both tax productivity and tax burden distribution are influenced by income distributions. The tax burden is probably directly related to the percentage of taxpayers in the lower income classes. This is especially significant for regressive taxes and less significant for progressive taxes.

Tax effort or burden is also influenced by the dependence of a jurisdiction on revenues from nontax sources and on federal revenues (grants-in-aid and shared taxes). Some states, by choice, garner relatively greater amounts of revenue from nontax sources and some are able to exact relatively great amounts of federal funds. The states' efforts and abilities in these areas are listed in Table 19 (Columns 2 and 3). Results shown here may help explain state differences in tax efforts reflected in other tables.

Some public officials may want to compare underutilization of some tax sources with overutilization of other tax sources. Tables 20 through 34 list both the over and underutilization of taxes by major source for the SREB states and the net over or underutilization. Table 36 shows the net unutilized capacity (only) for all states and the District of Columbia. This table also presents the total of actual collections and net unutilized capacity as a measure of aggregate tax capacity. Additional columns in the table indicate the percent of capacity unutilized and the capacity and utilization per capita and per \$1,000 of personal income by state. In general the greatest net underutilization is found in the SREB states

and in a few midwestern states while the greatest overutilization is found in the northeastern and far western states.

SOME GUIDES IN UTILIZING THE REPORT

In this study the ~~measure of~~ each tax potential is represented by a proxy (personal income, etc.). However, the relationship may not always be as close as desired. For example, the relationship of the property tax base and the corporate income tax base may vary from state to state and from time to time.

Some types of taxes are not uniformly available in all states. Sometimes this is highlighted by the use of the proper proxy. For example, a few states with extensive extractive industries can use severance taxes productively; others, poor in natural resources, cannot. The differences show up in the proxy, the value of severed products.

A few states can tax the tourist industry extensively (Florida and California, especially) and the securities exchange business is largely concentrated in New York. These activities enhance revenues in the fortunate states. Finally, social aversion to participating in certain taxable activities (e.g., indisposition to consume alcoholic beverages or to participate in gambling activities) inhibit tax collections in some states, while in one state, Nevada which has gambling taxes, the disposition to participate in similar activities is vigorously exploited. These dispositions may not influence the proxies but may have substantial effect on the productivity of taxes.

While this is essentially an effort study, some attention is given to tax burdens and burden distribution. Data in Tables 19 and 35 offer

some assistance to the decision makers in assessing the gross tax burden in relation to total and per capita personal income and to the distribution of federal adjusted gross income.

The study seems to imply that each state should be able to maintain its current level of tax collections from sources for which the state's effort is average or above, and still increase collections from sources for which its efforts are below average. A reference to Tables 20-34 and 36 indicates that this is not necessarily so. Taxpayers paying high taxes of a particular type (e.g., consumption) would have their capacity to pay other taxes (e.g., income or property) seriously impaired. The overall level of taxation and the net over or under-utilization must be considered. In some states more than in others, taxpayers are contributing more to the public treasury relative to their ability to pay.

Finally, the distribution of personal income and the distribution of the tax load should be considered in tax policy. Burdens and efforts are especially onerous if the tax system is regressive and the personal income distribution is skewed toward the low income taxpayers.³ The burdens (in contrast to the impact) of business taxes must also enter into the assessment process. Some states find it relatively easy to levy taxes that can be largely "exported" to nonresidents. It may be difficult to justify a tax increase in states in which above average total effort is being made even if specific areas of below average effort are evident.

3. A tax is regressive if the tax liability as a percentage of income increases as taxpayer income decreases. A tax is proportional if the percentage of income paid in taxes remains constant for all income levels. A tax is progressive if the percentage of income paid in taxes increases as income increases.

It is even more difficult to justify a tax increase if a large share of the tax burden falls on low income resident taxpayers.

Tax burdens may be related to the average personal income and to its distribution as well as to total personal income. An aggregate tax levy of 10 percent of personal income may not be as burdensome in states where per capita income is high and more taxpayers are in the upper income classes than in states which are less fortunate. However, the less fortunate and currently less tax burdened states in this respect may find it necessary to levy additional taxes in order to provide a reasonable possibility of providing adequate services to promote stable economic growth.

AN OVERVIEW, 1967 TO 1974

The statistics in Table A indicate that state and local tax collections in 1974 were up 116 percent over the 1967 level, increasing from \$61,429 million to \$132,501 million. Over the period, however, the growth rate has slowed. From 1967 to 1970, the growth averaged 14.7 percent; from 1970 to 1973, the average was 13.0 percent; and from 1973 to 1974, the growth was only 7.8 percent. Percentage increases seem to be related closely to the responsiveness of taxes to economic growth and overall productivity. The most responsive tax, the individual income tax, was the leader, followed by the corporation income taxes, general sales taxes, and property taxes. Indirect (business) taxes and direct taxes seem to have grown about equally, though no accurate evaluation of comparative growth is available.

Over the years 1967 to 1974, unutilized potential has increased for every major tax category. The overall growth of 112 percent, from \$11,645

TABLE A
STATE AND LOCAL TAX COLLECTIONS, 1967 - 1974, TOTAL AND BY MAJOR TAX SOURCE
(In Millions)

	General Sales and Gross Receipts Taxes	Selective Sales and Gross Receipts Taxes*	Income Taxes		Motor Fuels Taxes	Motor Vehicle License Taxes	Total
			General Property Taxes	Individual Corporation			
1967	\$10,104	\$ 5,017	\$26,186	\$ 5,775	\$2,227	\$2,299	\$61,429
1968	11,599	5,637	27,637	7,239	2,518	2,432	67,774
1969	13,985	6,245	30,553	8,883	3,180	2,622	79,943
1970	16,078	8,989	34,083	10,795	3,756	2,904	88,490
1971	17,795	9,929	37,852	11,872	3,420	3,137	96,649
1972	20,292	10,971	42,132	15,234	4,401	3,334	110,392
1973	22,992	12,129	45,288	17,970	5,449	3,635	122,889
1974	26,314	12,638	47,759	19,466	6,040	3,755	132,501
Percentage Growth							
1967 - 1970	59.1	17.9	30.2	86.9	68.7	26.3	44.0
1970 - 1973	43.0	34.9*	32.9	66.5	45.1	25.3	38.9
1973 - 1974	14.4	4.2	5.5	8.3	10.8	3.3	7.8

Note: From 1970 onward, the District of Columbia statistics were included.

* Through 1969 nonallocable selective sales and gross receipts taxes were entered as "other and unallocable taxes;" in 1970 and afterwards, as "other sales and gross receipts taxes."

Source: Kenneth E. Quindry, State and Local Revenue Potential, 1967 (Atlanta: Southern Regional Education Board, 1969), Tables Al-A10; Statistical Supplement to State and Local Revenue Potential, 1968, Tables 1-10; State and Local Revenue Potential, 1969, Tables Al-A10; State and Local Revenue Potential, 1970, Tables 1-11; State and Local Revenue Potential, 1971, Tables 1-11; Kenneth E. Quindry and Richard A. Engels, State and Local Revenue Potential, 1972, Tables 1-11; Kenneth E. Quindry and Carol S. Meyers, State and Local Revenue Potential, 1973, Tables 1-11; and Tables 1-11 this report.

TABLE B

STATE AND LOCAL UNUTILIZED TAX POTENTIAL, 1967 - 1974, TOTAL AND BY MAJOR TAX SOURCE
(In Thousands)

	General Sales and Gross Receipts Taxes	Selective Sales and Gross Receipts Taxes*	Income Taxes		Motor Fuels Taxes	Motor Vehicle License Taxes	Total
			General Property Taxes	Individual Corporation			
1967	\$1,983,180	\$1,109,417	\$2,860,768	\$3,256,216	\$1,291,226	\$298,021	\$11,645,328
1968	1,933,786	1,077,432	3,128,494	3,675,529	1,246,279	303,263	12,174,516
1969	2,286,415	1,288,867	3,520,495	4,508,307	1,425,781	335,499	14,229,868
1970	2,090,690	1,576,243	4,014,918	4,938,105	1,430,047	360,064	15,841,021
1971	2,174,041	1,727,522	4,822,554	5,064,620	1,263,175	386,033	17,113,637
1972	2,537,782	2,320,483	5,623,319	5,937,513	1,277,965	528,937	19,735,010
1973	2,971,318	2,585,656	6,371,693	7,381,013	1,445,979	504,870	22,993,840
1974	3,593,912	2,665,068	6,692,065	7,962,651	1,501,252	486,260	24,644,544
Percentage Growth							
1967 - 1970	5.4	42.1	40.3	51.7	10.8	20.8	36.0
1970 - 1973	42.1	64.0	58.7	49.5	11.1	40.2	45.2
1973 - 1974	14.2	3.1	5.0	7.9	-3.8	-3.7	7.2

* Does not include "other selective sales taxes" for years 1967 to 1971. Excluding "other selective sales taxes," figures for 1972 and 1973 are \$1,822,196 and \$1,997,439 (in thousands) respectively. Growth rates then would be 64.3 percent and 80.0 percent.

Source: Kenneth E. Quindry, State and Local Revenue Potential, 1967 (Atlanta: Southern Regional Education Board, 1969). Tables A-2 - A-9; Statistical Supplement to State and Local Revenue Potential, 1968, Table 16; State and Local Revenue Potential, 1969, Table A-11; State and Local Revenue Potential, 1971, Table 12; State and Local Revenue Potential, 1972, Table 12; Kenneth E. Quindry and Carol S. Meyers, State and Local Revenue Potential, 1973, Table 12; and Table 12 this report.

million in 1967 to \$24,645 million in 1974, centers mostly in three tax categories, one related directly and positively to personal income--the individual income tax--and one to sumptuary taxes--the selective sales taxes. The third one was the major local (property) tax for which no alternative source was available to finance growing local expenditure demands. In 1974, the unutilized potential for corporation income taxes was reduced due to high corporation profits in 1973. The fuel shortages and higher prices that restricted the number of vehicles led to a substantial growth in motor vehicle fuel taxes' unutilized potential. The growing general sales tax exemptions were perhaps responsible for the substantial increase in unutilized potential for the general sales taxes.

AN OVERVIEW OF 1973 AND 1974

Personal income in the 50 states and the District of Columbia increased by 5.8 percent in 1974 over 1973 while state and local taxes as measured in this report increased by 7.8 percent. This implies a statistically insignificant change in taxes as a percentage of income. In general, states in the East and West were most successful in reducing tax effort as measured by personal income. Ten of 12 North Central states increased efforts while the SREB and Mountain states were fairly evenly divided between those increasing or not reducing efforts and those decreasing their state-local tax effort.

In 1974 states utilized 95.6 percent of their capacity as opposed to 95.8 percent in 1973. In per capita terms, tax capacity in 1974 equalled \$656, leaving \$29 unutilized. Respective figures for 1973 were \$611 and \$26. Capacity per \$1,000 of personal income was \$121 in both

1973 and 1974. However, utilization decreased from \$116 in 1973 to \$115 in 1974.

Percentage growth in the general sales taxes for both collections and unutilized potential are indicated by data in Tables A and B. Motor vehicle fuels taxes showed the least revenue growth and were almost equal in unutilized potential growth, possibly due to fewer miles traveled by the average automobile. Overall growth in collections and potential was substantially equal, 7.8 percent to 7.2 percent, respectively.

TAX COLLECTIONS IN FISCAL 1974

State and local tax collections and related unutilized potential collections by state and by source along with comparative tax efforts are reported in 37 statistical tables. In this section major sources are summarized by geographic region in eight letter-designated tables. The reader can refer to the tables headed with numbers for specific state data. In some cases, normal annual collections are inflated by windfall amounts. In others tax rates or base changes may have increased or reduced collections for only a portion of the year. No attempt is made to note all such instances.

Tax Collections and Unutilized Potential

State and local tax collections increased to \$132,501 million in 1974, from \$122,889 million in 1973. The 7.8 percent growth was substantially below the 11.3 percent registered from 1972 to 1973. The increases by type of tax are listed in Table A and by geographic region in Table C. Rate and base changes were of relatively minor influence in increasing taxes, but of some influence in reducing taxes in a few states during

TABLE C

TAX COLLECTIONS AND UNUTILIZED POTENTIAL BY REGION,
1973 AND 1974, WITH PERCENTAGE CHANGE

Region	Tax Collections (amounts in millions)			Unutilized Potential (amounts in millions)		
	1973	1974	Percentage Change	1973	1974	Percentage Change
New England States	\$ 8,133	\$ 8,502	4.5	\$ 1,340	\$ 1,561	16.5
Middle Atlantic States	28,298	29,937	5.8	2,762	3,280	18.8
North Central States	32,627	35,451	8.7	5,386	5,386	--
SREB States	27,966	30,941	10.6	9,524	9,847	3.2
Mountain States	6,029	6,614	9.7	1,489	1,604	7.7
Pacific States	19,336	20,512	6.1	2,419	2,856	18.1
District of Columbia	501	544	8.6	75	111	48.0
TOTAL	\$122,889	\$132,501	7.8	\$22,994	\$24,645	7.2

Note: Parts may not add to totals due to rounding.

Source: Kenneth E. Quindry and Carol S. Meyers, State and Local Revenue Potential, 1973, (Atlanta: Southern Regional Education Board, 1974), Tables 11 and 12; and Tables 11 and 12 this report.

the year. Relative growth by source reflected largely the degree of responsiveness to economic growth. Motor vehicle related taxes were also affected by the fuel shortages. Corporation income taxes reflected the continued favorable corporate profits figure through the first half of 1974.

Property tax growth was no doubt limited by the introduction of federal revenue sharing. Growth in tax collections in excess of the 7.8 percent national average was registered in three geographic regions, the Southern Regional Education Board states, the Mountain states, and the North Central states. These regions reacted less to reduce taxes in the face of pending surpluses, and they depended more on consumption and business taxes which performed well during the year.

Unutilized tax potential increased less rapidly than did collections. As expected unutilized potential growth was least in regions where tax increases were greatest. Thus, the North Central states, the Southern Regional Education Board states and the Mountain states lagged behind the national average while the remaining regions exceeded it. In total, the unutilized potential increased to \$24,645 million from \$22,994 million, an increase of 7.2 percent. Three major sources accounted for 70.1 percent of collections and 73.2 percent of the unutilized potential in 1974. They were the general sales and gross receipts taxes, the property taxes and the individual income taxes.

In the following pages, the performance of the states in employing the major tax sources is examined individually.

The General Sales and Use Taxes (Tables 1 and 13)

Whether a state garners revenue in excess of or below the national average as computed by use of a proxy base is determined primarily by the rate level, the extent of the base and the vigor of the administration. State rates for general sales taxes vary from 2.0 percent to 7.0 percent. Also, 26 states permit the use of additional local rates. Widespread use of these rates is found in Alabama, California, Illinois, North Carolina, Ohio, Oklahoma, Tennessee and Texas. In several other states, major counties or cities demonstrate heavy dependence on this source. In a few states, the local rates are almost universal, and Alaska has only a local rate. In many states, major items related to manufacturing, pollution control and agriculture are subject to special lower rates.

While tax bases for the general sales taxes are complex, a casual examination can isolate major items of exclusion or inclusion which are major determinants of productivity. Such items include the extent of taxation of food, drugs and utilities; the extent of taxation of the sale of services; and the extent of taxation of items utilized in business activity. Motor vehicles are also given special treatment in a few cases. A few states tax gasoline under both the general sales taxes and the selective gasoline sales taxes. Four states (Delaware, Montana, Oregon and New Hampshire) continued to finance their governments without resorting to general sales taxation.

General sales tax revenues increased to \$26,314 million from \$22,992 million in 1973, a 14.4 percent increase, while unutilized potential grew to \$3,394 million, an almost identical percentage growth (14.2 percent).

TABLE D

STATE AND LOCAL GENERAL SALES TAXES, COLLECTIONS AND UNUTILIZED POTENTIAL
BY REGION, 1973 AND 1974, WITH PERCENTAGE CHANGE

Region	Tax Collections (amounts in millions)			Unutilized Potential (amounts in millions)		
	1973	1974	Percentage Change	1973	1974	Percentage Change
New England States	\$ 936	\$ 969	3.5	\$ 555	\$ 673	21.3
Middle Atlantic States	4,589	4,988	8.7	555	771	38.9
North Central States	5,785	6,798	17.5	952	961	0.9
SREB States	6,512	7,467	14.7	471	477	1.3
Mountain States	1,322	1,530	15.7	160	174	8.8
Pacific States	3,751	4,455	18.8	271	318	17.3
District of Columbia	97	107	10.3	8	19	137.5
TOTAL	\$22,992	\$26,314	14.4	\$2,971	\$3,394	14.2

Note: Parts may not add to totals due to rounding.

Source: Kenneth E. Quindry and Carol S. Meyers, State and Local Revenue Potential, 1973, (Atlanta: Southern Regional Education Board, 1974), Table 1; and Table 1 this report.

The New England states continued to be relatively light users of this source (See Table D). The areas and states making substantial collection gains reflected slowly rising unutilized potential amounts with the exception of the Pacific states. In this case growth in sales tax capacity permitted growth in both areas.

Data in Table D indicate that the western part of the United States employs general sales taxes rather extensively. The Middle Atlantic states of New York and Pennsylvania use the source intensively at both the state and local levels. With the exception of Maryland and Virginia, the SREB states also make widespread use of the source. In total, the data of Table 1 indicate that 22 states overutilize the source to some degree, eight of which are SREB states. For states using the tax, collections per \$1,000 of personal income increased to \$23.38 in 1974 from \$22.18 in 1973.

The Selective Sales Taxes (Tables 2 and 14)

Collection data and unutilized potential collections for four major selective sales taxes and "all other" selective sales taxes are presented in Table 2 and analyzed and summarized in Tables 14 and E. In 1974, collections amounted to \$12,638 million, an increase of 4.2 percent over 1973 collections. In every category, tax collections per \$1,000 of personal income were reduced in 1974. The result was a nominal growth in unutilized potential in spite of only a few rate increases.

Net profits of publicly owned utilities and liquor stores are defined as taxes and included in the measure of taxes in this report. States garnering such revenues which can be included conceivably in governmental general revenues are listed in the notes to Table 2.

TABLE E

STATE AND LOCAL SELECTIVE SALES TAXES, COLLECTIONS AND UNUTILIZED POTENTIAL
BY REGION, 1973 AND 1974, WITH PERCENTAGE CHANGE

Region	Tax Collections (amounts in millions)			Unutilized Potential (amounts in millions)		
	1973	1974	Percentage Change	1973	1974	Percentage Change
New England States	\$ 736	\$ 759	3.1	\$ 173	\$ 187	8.1
Middle Atlantic States	2,386	2,407	0.9	362	394	8.8
North Central States	2,775	2,860	3.1	986	1,009	2.3
SREB States	4,146	4,374	5.5	405	381	-5.9
Mountain States	666	713	7.1	120	119	-0.8
Pacific States	1,358	1,461	7.6	531	565	6.4
District of Columbia	61	63	3.3	8	9	12.5
TOTAL	\$12,128	\$12,638	4.2	\$2,586	\$2,665	3.1

Note: Parts may not add to totals due to rounding.

Source: Kenneth E. Quindry and Carol S. Meyers, State and Local Revenue Potential, 1973 (Atlanta: Southern Regional Education Board, 1974), Tables 2 and 12; and Tables 2 and 12 this report.

Alcoholic beverage, cigarette, and insurance premiums sales taxes are reported in every state and the District of Columbia. One state (Massachusetts) did not report revenue from public utility taxes or profits. In general, productivity of these taxes depends heavily on the level of the rates. In about one-third of the states sale of tobacco products other than cigarettes are taxed.

Because of continued low cigarette tax rates in North Carolina (2 cents), Kentucky (3 cents) and Virginia (2.5 cents), the SREB states continued to rank low in tobacco tax collections. Per capita collections and unutilized potential increased from 1973 to 1974, collections from \$57.80 to \$59.78 and unutilized potential from \$12.32 to \$12.61. However, collections per \$1,000 of personal income were reduced to \$11 from \$11.47; in 1973 unutilized potential per \$1,000 of personal income fell also, to \$2.32 from \$2.44.

Overall, the SREB states continued to demonstrate the most intensive use of selective sales taxes. These states reduced appreciably their unutilized potential in 1974.

Death and Gift Taxes (Table 3)

In all states (except Nevada which does not employ this tax source) the tax rates are graduated and separate rate schedules are used for heirs, depending on their relationship with the deceased or donor.

Some states levy a death tax solely for purposes of recovering the federal tax credit--the so-called "pick-up" tax. Other states employ an additional estate or inheritance tax or both. Sixteen states levy a gift

tax.⁴ Five states (Alabama, Alaska, Arkansas, Florida and Georgia) use the "pick-up" tax only, two states (South Dakota and West Virginia) use an inheritance tax only; two states (Oregon and Rhode Island) employ all three types of levy; two states (Mississippi and North Dakota) use an estate tax only; seven states (Arizona, New York, Ohio, Oklahoma, South Carolina, Utah and Vermont) use an estate and "pick-up" tax.

Over one-third of the taxes were collected in the New England and Middle Atlantic states in which no unutilized potential is evident. Another two-fifths of the taxes were collected in the North Central and the SREB states in which 90 percent of the unutilized potential was found. Taxes per \$1,000 of personal income declined to \$1.25 in 1974 from \$1.36 in 1973.

The Property Taxes (Tables 4 and 15)

The Northeastern states continued to use the property tax more intensively than any other area in 1974, and it was the only region in which no unutilized potential existed. On the other hand, the SREB states demonstrated the least intensive use and the greatest unutilized potential. No SREB state achieved its potential, and four states collected less than half the amount suggested by the use of the average national rate.

In spite of the poor showing, the SREB growth rate was impressive, thus minimizing the increase in unutilized potential. The increase in unutilized potential was striking in the Middle Atlantic and Mountain

4. California, Colorado, Delaware, Louisiana, Minnesota, North Carolina, Oklahoma, Oregon, Rhode Island, South Carolina, Tennessee, Texas, Virginia, Vermont, Washington and Wisconsin.

TABLE F

STATE AND LOCAL PROPERTY TAXES, COLLECTIONS AND UNUTILIZED POTENTIAL
BY REGION, 1973 AND 1974, WITH PERCENTAGE CHANGE

Region	Tax Collections (amounts in millions)		Percentage Change		Unutilized Potential (amounts in millions)		Percentage Change
	1973	1974			1973	1974	
New England States	\$ 3,923	\$ 4,132	5.3		\$ --	\$ --	--
Middle Atlantic States	10,298	10,885	5.7		802	959	19.6
North Central States	12,884	13,718	6.5		647	676	4.5
SREB States	7,432	8,110	9.1		4,293	4,343	1.2
Mountain States	2,038	2,124	4.2		366	443	21.0
Pacific States	8,564	8,641	0.9		209	196	-6.2
District of Columbia	148	150	1.4		55	75	36.4
TOTAL	\$45,288	\$47,760	5.5		\$6,372	\$6,692	4.9

Source: Kenneth E. Quindry and Carol S. Meyers, State and Local Revenue Potential, 1973 (Atlanta: Southern Regional Education Board, 1974), Table 4; and Table 4 this report.

states where collections grew only moderately (Table F). Between 1973 and 1974 per capita collections in the nation increased from \$216 to \$226 and per capita unutilized potential from \$30.36 to \$31.66. On the other hand, collections per \$1,000 of personal income fell by approximately \$1.00 and unutilized potential, a few cents.

While property taxes remained the most important source of state and local revenue, the percentage of taxes garnered from this source declined from 36.9 in 1973 to 36.0 in 1974. Even some of the moderate growth in collections was illusory. The aggregate collections as reported may be reduced by property tax relief that in many states appears as an expenditure item or as a credit against another tax rather than as a reduction in property taxes. All 50 states and the District of Columbia have some form of property tax relief aimed specifically toward the aged, disabled, or low income; in two-thirds of the states, it is granted at the state level.

Because of these complex procedures in collections and relief, it is difficult to compare accurately the tax effort from state to state or from region to region. However, there is little doubt that a regional difference in effort does occur.

The Individual Income Taxes (Tables 5 and 16)

Practices in the use of individual income taxes did not change much from 1973 to 1974 except that a few states, California in particular, reduced rates or provided new and increased exemptions because of pending budget surpluses. Six states (Florida, Nevada, South Dakota, Texas, Washington, and Wyoming) still did not employ the tax, and four states

TABLE G

STATE AND LOCAL INDIVIDUAL INCOME TAXES, COLLECTIONS AND UNUTILIZED POTENTIAL
BY REGION, 1973 AND 1974, WITH PERCENTAGE CHANGE

Region	Tax Collections (amounts in millions)		Unutilized Potential (amounts in millions)	
	1973	1974	1973	1974
New England States	\$ 1,083	\$ 1,164	\$ 485	\$ 564
Middle Atlantic States	5,681	5,938	858	931
North Central States	5,171	5,828	1,614	1,466
SREB States	2,873	3,233	3,118	3,353
Mountain States	672	808	458	429
Pacific States	2,365	2,356	848	1,219
District of Columbia	125	138	--	--
TOTAL	\$17,970	\$19,466	\$7,381	\$7,963

Note: Parts may not add to totals due to rounding.

Source: Kenneth E. Quindry and Carol S. Meyers, State and Local Revenue Potential, 1973 (Atlanta: Southern Regional Education Board, 1974), Table 5; and Table 5 this report.

(Connecticut, New Hampshire, New Jersey and Tennessee) used it sparingly. The remaining 40 states have broad-based income taxes but the intensity of imposition varies considerably. In addition to the state rate, ten states (Delaware, New York, Pennsylvania, Michigan, Missouri, Ohio, Alabama, Kentucky, Maryland and California) permit a local levy in one or more jurisdictions. Thirty-five states employ progressive rate structures and five (Illinois, Indiana, Nebraska, Ohio and Pennsylvania) employ flat rates.

The two major controllable influences on tax productivity are the tax rate structures and deduction and exemption policies. An examination of these factors will generally provide the key to productivity levels.

Productivity, however, may be influenced by the distribution of taxable income. If a high proportion of the taxpayers is in low income classes, other things being equal, productivity will be low; moreover, a great number of low income families may restrict potential use of the source. Conversely, a great percentage of taxpayers in the middle and upper income classes signifies that the tax will be productive. The distribution of taxpayers for federal income tax purposes by adjusted gross income class in 1972 is shown in Table 35.

The SREB states made less use of the individual income tax in 1974 than other regions, primarily because Florida and Texas failed to use it, and Tennessee used it only sparingly. Exemption policies in Louisiana and Mississippi restricted the productivity in those states. Only Maryland collected above average amounts of revenue from this source.

Collections increased in 1974 in every geographic region except the Pacific region. California reduced its tax effort by instituting sub-

stantial tax credits which resulted in a gain in unutilized potential for the Pacific region. On the other hand, two regions (the North Central and the Mountain states) show reduced underutilization and substantial revenue growth.

For the nation, collections reached \$19,466 million in 1974, up from \$17,970 in 1973 (8.3 percent increase). Unutilized potential reached \$7,963 million, an increase of 7.9 percent in 1974.

The Corporate Income Taxes (Tables 5 and 17)

Following two years of growth in excess of 20 percent, corporate tax revenue growth slowed to one-half that amount (10.8 percent). The unutilized annual potential growth rate was 3.8 percent in 1974 as opposed to 13.1 percent in 1973 (Tables H and 17). Collections in 1974 amounted to \$6,040 million while unutilized potential was \$1,501 million.

Per capita collections increased to \$28.57 in 1974 while collections per \$1,000 of personal income reached \$5.26 (Table 17); both figures were slightly larger than those reported in 1973. A similar small rise in unutilized potential is evident in per capita terms while a small reduction in the amount per \$1,000 of personal income is seen.

In analyzing state performance, the same factors which may be dominant in determining productivity for individual income taxes should be examined for corporate income taxes. Productivity is influenced by the comprehensiveness of the gross base, the deduction policies and the tax rate, as well as the extent of tax credits.

Tax bases and deduction policies are being standardized along federal lines so that differences in these areas are minimized. Thus, the relative

TABLE H
STATE AND LOCAL CORPORATE INCOME TAXES, COLLECTIONS AND UNUTILIZED POTENTIAL
BY REGION, 1973 AND 1974, WITH PERCENTAGE CHANGE

Region	Tax Collections (amounts in millions)			Unutilized Potential (amounts in millions)		
	1973	1974	Percentage Change	1973	1974	Percentage Change
New England States	\$ 466	\$ 503	7.9	\$ 17	\$ 17	--
Middle Atlantic States	1,561	1,636	4.8	68	68	--
North Central States	1,267	1,361	7.4	577	573	-0.7
SREB States	1,009	1,149	13.9	539	584	8.3
Mountain States	185	208	12.4	118	128	8.5
Pacific States	937	1,158	23.6	123	126	2.4
District of Columbia	23	25	8.7	3	6	100.0
TOTAL	\$ 5,449	\$ 6,040	10.8	\$1,446	\$1,501	3.8

Note: Parts may not add to total due to rounding.

Source: Kenneth E. Quindry and Carol S. Meyers, State and Local Revenue Potential, 1973 (Atlanta: Southern Regional Education Board, 1974), Table 5; and Table 5 this report.

rate is the primary significant factor in relative productivity.

In three of the six geographic regions, the Pacific states, the SREB states, and the Mountain states, revenue productivity and unutilized potential both exceeded the national average increase of 10.8 percent and 3.8 percent respectively. In two regions the unutilized potential remained unchanged in 1974 and in one it was reduced. The Mountain and the SREB states performed well in corporate income tax collections in spite of the fact that one SREB state (Texas) and two Mountain states (Nevada and Wyoming) do not employ the tax. Washington state also did not use the tax in 1974.

Licenses and Motor Fuels Taxes (Tables 6, 7, and 8)

Tax performance for two major license taxes (alcoholic beverage licenses in Table 6 and motor vehicle licenses in Table 7) and motor vehicle fuels taxes (Table 8) are discussed in this section. Other license taxes are listed in Table 11. Motor fuels taxes are discussed along with vehicle license taxes (rather than with selective sales taxes in Table 2) because both vehicle related taxes are usually earmarked for highway construction and maintenance. With one exception, all states and the District of Columbia employ all three sources.

Alcoholic Beverage Licenses (Table 6)

License taxes are placed by the states on sellers, handlers, and producers of alcoholic beverage products in every state except Hawaii. Localities in most states also collect revenue from this source, but disaggregated local collections data are unavailable. Local collections are included in "other and unallocable taxes" in Table 11.

The fact that publicly owned liquor stores are not subject to license fees in all cases may affect productivity in a number of states. In several states pockets of prohibition and abstinence restrict collections. In a few states special tax concessions are granted to local producers.

Revenues from this source grew to \$142.9 million in 1974. This was almost one percent above 1973 collections. Unutilized potential declined to \$42.9 million from \$44.1 million in 1973. Aggregate capacity for use of this source in both the New England states and the Western states was relatively minimal. Consequently, almost 75 percent of the collections and 80 percent of the unutilized potential were located in the Middle Atlantic states, the North Central states, and the SREB states.

Motor Vehicle Related Taxes (Tables 7 and 8)

The motor vehicle related taxes discussed in this section are of two types--the license taxes and the fuels taxes. The license taxes may be a flat fee per vehicle, or a graduated fee based on weight or horsepower. In the case of trucks it may be related to miles driven in the state. The fuels tax is a gallonage tax based on sales of gasoline or other fuels used to operate motor vehicles on public highways. Minor revenues may come from the sale of fuels for use in boats and airplanes.

Motor vehicle related taxes are reported in Tables 7 and 8 and compared according to revenue per registered vehicle. The widespread dependence on motor vehicles for transportation and the fact that the taxes are related to numbers and use suggest that the tax collections are related more to numbers than to the personal income of the population.

An average collection per registered vehicle is the common denominator used. All states and the District of Columbia use these tax sources.

While several explanations for differences in productivity of these taxes may be offered, the primary reason is the difference in tax rates. This may be explained by the fact that some states depend more heavily than others on motor vehicle use revenue to support their highway programs. Minor differences result from the varying ratios of automobiles to trucks and buses. In several states motor vehicles are subjected to significant property taxes, and fuels to general sales taxes. In at least 21 states (10 in the SREB region and six in the North Central Region), local license or inspection fees are permitted. Use of local motor fuels taxes is less common.

Revenue from license taxes increased to \$3,755 million in 1974 from \$3,635 million in 1973 (3.3 percent). The higher collections were rather evenly spread by geographic regions. On the other hand, unutilized potential was reduced to \$486 million in 1974 from \$505 million in 1973. Unutilized potential was less in the SREB states, the Mountain states and the Pacific states, more in the North Central states and substantially unchanged elsewhere.

Changes in motor fuels tax collections seem to vary from 1973 to 1974 depending on the seriousness of the fuel shortage. Three of the nation's favorably situated areas found collections advancing and three less favorably situated found collections receding. In all cases the movement was slight. For the nation the collections increased a minimal 1.9 percent. Unutilized potential increased to \$525 million from \$460 million.

Severance Taxes (Table 9)

Severance taxes are imposed on the value of natural resources as they are severed from the land or water. They can be used productively only in states having significant amounts of commercial extractive activities. The most productive taxes are applied in states having high concentrations of petroleum and gas. In a few states coal production has or can become a significant tax activity. Production of timber, fish, shellfish, salt, stone, sand, gravel, iron ore and other minerals is also taxed, but frequently the tax is regulatory and not expected to be a major revenue producer.

Because only a few states have significant commercial extractive industries, the value of severed products is considered to be the proper measure of tax potential. The common measure is collections per \$1,000 of severed products.

Louisiana, Texas and Oklahoma are unique in their ability to exploit oil and gas severance taxes. Other oil producing states use their potential less intensively. Kentucky has made use of its potential in coal severance in the last two years, while Tennessee has a negligible coal severance tax for local highway use. West Virginia employs a gross receipts tax on coal production that is reported in the general sales tax figures, and Minnesota levies a reasonable iron ore severance tax.

Over half of the value of severed products is found in the SREB states, one-third in Texas and Louisiana. Because these states employ the tax intensively, the unutilized potential is not concentrated in the SREB states. Nation-wide collections increased to \$1,255 million in 1974 from \$850 million in 1973. The substantial increase is likely to

be repeated in the next few years as states search for new and under-used tax sources to supplement the major sources.

Transfer Taxes (Table 10)

Transfer taxes are levied on transfers of real estate and on transfers of nontangible wealth (mortgages, stocks, bonds). In some states the coverage is restricted to real estate, while in others the most productive source is stock transfers. Productivity is affected first by the coverage and second by the rate levels.

New York is in an especially favorable position to garner revenue from a documentary transfer tax. Over 42 percent of the total tax reported for states in 1974 was collected in that state.

Data in Table 10, however, are not fully representative of the extent of this tax. Some states permit local governments to levy the tax. Local data are not available on a state basis and are included in "other and unallocable" taxes in Table 11.

Transfer taxes decreased to \$497 million in 1974, a reduction of almost 14 percent from 1973 figures. Unutilized potential was substantially unchanged, declining by \$26 million to \$413 million.

Miscellaneous, Other and Unallocable Taxes, Total Taxes (Table 11)

Two other tax sources, parimutuel and lottery taxes, are used productively in a few states. Parimutuel taxes are used reasonably efficiently in a few states in which the traditions of horse and dog racing are strong. The attraction of the states for tourism also benefits tax collections. In other states, legal prohibitions still are in effect.

New York has extended wagering to off-track betting. Parimutuel collections are listed in Column 1 of Table 11.

State lotteries are being used in about one-fifth of the states and others are seriously considering their adoption. As with parimutuel betting, legal prohibitions and lack of social acceptance still exist in many states.

As with severance taxes, these two sources are relatively underused in many states and because of this, many states will be examining the possibilities seriously in the next few years.

MAJOR TAX ACTIONS IN 1974

In 1974 there were few major tax measures. The economic slowdown had not affected the tax picture at that time, and tax breaks outnumbered tax increases.

Only two states increased the general sales and use tax rates. Arizona changed its rate from 3.0 to 4.0 percent, and California's rate increased from 3.75 to 4.75 percent (this had been legislated in 1972). In addition, New York City temporarily raised its rate, and Virginia and South Dakota broadened their sales tax bases. On the other hand, Connecticut reduced its general rate from 6.5 percent to 6.0 percent, and many states enacted exemptions. These exemptions were particularly in the areas of drugs and medical supplies, and special treatment of items for the elderly (Idaho, Illinois, Indiana and Wyoming) and poor (Colorado and Nebraska).

In 1974 Illinois authorized municipal and county use taxes not to exceed 1.0 percent. Taxes for public transit existed in California and were enacted (upon referendum) in Ohio, Utah and Washington.

No state raised individual income taxes in 1974, and decreases were effected in New Mexico, Nebraska, Pennsylvania and New Jersey (applicable to Pennsylvania commuters only). Among the states raising personal exemptions or deductions were Ohio, Montana and Iowa, and various other states extended credits and deductions in specific areas, particularly to the elderly.

The corporate income tax rate was increased in Arizona in all tax brackets, and Vermont graduated its rates which shifted the burden and effectively raised the amount garnered from this tax. Rates were lowered

in Nebraska and Pennsylvania, and selective relief was granted in a few other states.

Property tax action was chiefly in the area of relief for the elderly, the poor and the disabled with at least 19 states enacting such legislation. Realty tax deferral measures were initiated in Massachusetts and the District of Columbia, again benefiting the lower income and elderly homeowners. Other prevalent realty tax changes included new assessment ratios for different classes of property, and use value rather than market value as the basis for evaluation of agricultural and open space land.

Increases in the cigarette tax rate were enacted in 1974 in Arizona and Maine, while Rhode Island exempted all tobacco products except cigarettes. Arizona and Montana increased the alcoholic beverage tax rates. In contrast to 1975, motor fuels taxes were increased in only two states, Arizona and Pennsylvania, while Delaware continued its increased rate. Current (1975) rates applicable in all states are shown in Tables J through M.

MAJOR TAX ACTIONS IN 1975

Tax actions in 1975 have centered on motor fuel taxes and adjustments in exemptions in other taxes. Because of surpluses in funds in fiscal 1973 and 1974 some state legislatures extended exemptions in specific tax areas. A number of states removed the sales tax on food and prescription drugs or enacted income tax credit for sales taxes paid on such items as medicine and medical and dental services. Circuit breaker clauses and homestead exemptions for senior citizens and the disabled were enacted in various property tax modifications in several states,

and property tax incentives for solar heating systems were enacted by seven states in 1975. Several states have tried to more equitably distribute the burden of personal income tax by making adjustments favoring the low income bracket. With money now becoming much tighter, it is unlikely that much tax relief will be enacted in the upcoming legislative sessions.

On the other hand, motor fuel tax rate increases have been passed by seven legislatures, and several states have raised corporation income tax rates. Increases have been enacted also in alcoholic beverage tax rates in a few states as well as in some other minor taxes.

General Sales Taxes

Sales taxes are currently in effect in 45 states and the District of Columbia. Of these, 21 states exempt food consumed off the premises of the seller, and the District of Columbia imposes a lowered rate on food. Prescription drugs are exempted by 33 states and the District of Columbia, with two others (Alabama and South Carolina) making concessions for the elderly. Thus, the regressive effects of the sales tax have been reduced, with low income families who are burdened by the rising cost of food and drugs benefiting by a smaller proportion of their income going to sales taxes. The states with exemptions and tax credits in effect in 1975 are shown in Table J.

In addition to food and drug exemptions, many minor areas have received special attention in the guise of tax equity, which in reality has resulted from pressure group activities. Examples of special exemptions are sales tax exemptions for leased vessels used in the production

of minerals (Louisiana) and farm chemicals (Illinois).

The Arkansas legislature authorized the imposition of a sales and use tax on retail sales in cities with a population of more than 30,000 which are located in a county with boundaries adjoining some other state; within 30 days after adoption of the tax an election must be held on the question of whether the tax should be imposed. Washington authorized additional local sales and use taxes to finance public transportation.

New York City has extended its sales tax rate of 4 percent through June 30, 1976, after which it will drop to 3 percent. New York City also imposes the sales tax on many services, and Connecticut extended its sales tax to certain services.

Sales tax rates range between a high of 7 percent in Connecticut and a low of 2 percent in Oklahoma, and the median rate for all states is 4 percent. Rates in effect in all states are shown in Table K. In the SREB states, Kentucky and Mississippi are high with 5 percent rates, while six states (Arkansas, Georgia, Louisiana, North Carolina, Virginia and West Virginia) have low rates of 3 percent.

Individual and Corporate Income Taxes

Individual income tax rates were raised in three states and adjusted in some others in 1975. Michigan increased its rate on individuals, estates and trusts from 3.9 percent to 4.6 percent of taxable income effective May 1, 1975; this rate is scheduled to drop to 4.4 percent on July 1, 1977. Rhode Island increased its income tax rate from 15 percent to 17 percent of federal income tax liability effective with the 1975 taxable year. Nebraska's income tax rate was raised from 10 percent to

TABLE J
STATE SALES TAXES
Food and Drug Exemptions
And Related Income Tax Credits
(May 1, 1975)

State	Exemptions		Related Income Tax Credit
	Food	Prescription Drugs	
Alabama		a	
Arizona		X	
Arkansas			
California	X	X	
Colorado		X	X
Connecticut	X	X	
Florida	X	X	
Georgia			
Hawaii			X
Idaho		X	X
Illinois			
Indiana	X	X	
Iowa	X	X	
Kansas			
Kentucky	X	X	
Louisiana	X	X	
Maine	X	X	
Maryland	X	X	
Massachusetts	X	X	X
Michigan	X	X	
Minnesota	X	X	
Mississippi		X	
Missouri			
Nebraska		X	X
Nevada		X	
New Jersey	X	X	
New Mexico			X ^b
New York	X	X	
North Carolina		X	
North Dakota	X	X	
Ohio	X	X	
Oklahoma			
Pennsylvania	X	X	
Rhode Island	X	X	
South Carolina		c	
South Dakota		X	

TABLE J
STATE SALES TAXES
(Continued)

State	Exemptions		Related Income Tax Credit
	Food	Prescription Drugs	
Tennessee			
Texas	X	X	
Utah			X
Vermont	X	X	X
Virginia		X	
Washington		X	
West Virginia		X	
Wisconsin	X	X ^d	
Wyoming		X ^d	
District of Columbia	e	X	X

- a. Persons over 65.
- b. Two credits: medical expenses, state and local taxes.
- c. Persons over 50 or permanently and totally disabled.
- d. Effective July 1, 1975.
- e. Food, formerly taxed at a 2 percent rate, will be exempt effective December 1, 1975, except for vending machines and food consumed on the premises.

Source: Federation of Tax Administrators, Tax Administrators News, May, 1975, Vol. 39, No. 5, and Commerce Clearing House, Inc., State Tax Review, Vol. 36, No. 43, p. 1, October 28, 1975.

TABLE K
STATE GENERAL SALES TAX RATES
(July 1, 1975)

State	Current Rate (percent)	State	Current Rate (percent)
Alabama	4.00	Missouri	3.00
Arizona	4.00	Nebraska	2.50
Arkansas	3.00	Nevada	3.00
California	4.75	New Jersey	5.00
Colorado	3.00	New Mexico	4.00
Connecticut*	7.00	New York	4.00
District of Columbia	5.00	North Carolina	3.00
Florida	4.00	North Dakota	4.00
Georgia	3.00	Ohio	4.00
Hawaii	4.00	Oklahoma	2.00
Idaho	3.00	Pennsylvania	6.00
Illinois	4.00	Rhode Island	5.00
Indiana	4.00	South Carolina	4.00
Iowa	3.00	South Dakota	4.00
Kansas	3.00	Tennessee ^a	3.50
Kentucky	5.00	Texas	4.00
Louisiana	3.00	Utah	4.00
Maine	5.00	Vermont	3.00
Maryland	4.00	Virginia	3.00
Massachusetts	3.00	Washington	4.50
Michigan	4.00	West Virginia	3.00
Minnesota	4.00	Wisconsin	4.00
Mississippi	5.00	Wyoming	3.00

* Rate changed in 1975.

- a. The decrease in the rate to 3 percent originally scheduled to be effective July 1, 1975, has been postponed until July 1, 1976.

Source: Commerce Clearing House, Inc., State Tax Review, Vol. 36,
No. 27, pp. 3, 4, July 8, 1975.

12 percent of federal tax. New Jersey imposed a graduated tax on capital gains and other items of unearned income.

On the other hand, North Dakota modified the tax it is collecting by allowing a credit of 25 percent of the income tax liability but not more than \$100 of credit; this applies to taxable years 1975 and 1976 and is called "inflation credit." Oregon, New Mexico, and Idaho amended credits and deductions, and Iowa shifted tax burdens by reducing the rates in lower tax brackets and increasing the rates in higher brackets.

At the present time 44 states impose individual income taxes statewide; of these, 12 are SREB states. The Internal Revenue Code as currently in effect is the base for computation of taxes in 20 states, while the base for 12 states is the code in effect as of December 31, 1974, or January 1, 1975, (or other recent years).

A few states have made adjustments in their corporate income tax rates. Effective December 31, 1974, there was an increase from 5.5 percent to 7.25 percent in New Jersey's corporation business tax on net income. Also effective at the beginning of the year in Nebraska were increases from 2.5 percent for all corporations to 3 percent for corporations with taxable income of \$25,000 or less and 3.3 percent for corporations with taxable income over \$25,000. In Connecticut the corporate business tax rate was increased from 8 percent to 10 percent; Connecticut also raised its "additional" corporate business tax rates which vary with the kind of business being taxed. The base for corporate income tax in these states is the current Internal Revenue Code.

A gradual increase in corporate tax rates was authorized in Oregon with the initial increase being from 6 percent to 6.5 percent; finan-

cial institutions which were formerly taxed at 8 percent are now subject to the corporate excise (income) tax. Effective January 1, 1976, Michigan will have in effect a single business tax with a rate of 2.35 percent on the adjusted tax base; this is applicable to every individual, corporation, partnership, financial institution, and estate and trust with business activity located in or apportioned to Michigan. New Jersey also has extended its business taxes to include banking corporations while in Georgia the tax treatment of banks, trust companies and savings and loan associations was revised to exempt these institutions from paying the corporation income taxes (effective January 1, 1975). In the District of Columbia, the corporation income and unincorporated business tax rates will increase from 8 percent to 12 percent beginning January 1, 1975, for one year. Gross receipts and earnings tax rates are raised on utility companies, savings banks, building associations, and certain other financial institutions.

Other Taxes

In Table L the present motor fuel tax rates are shown. More changes have been made in these rates this year than those of any other tax. In this way states have been able to capitalize on the energy shortage.

Another direct result of the energy shortage is the new approach to property taxes which establishes tax incentives for solar energy systems. Indiana was the first to provide a tax deduction for solar heating systems (1974) and in 1975 seven states followed this lead. States having some type of legislation favorable to establishing solar heating and cooling systems are Colorado, Maryland, Montana, New Hampshire (subject to voter

approval), North Dakota, Oregon and South Dakota. No doubt other states will enact similar legislation in 1976.

A number of states broadened or increased property tax exemptions or credits to senior citizens or the disabled in 1975. These included Maine, New Hampshire, Kansas, Illinois, North Dakota, Utah, Arkansas, Ohio, New Jersey (subject to a referendum), Iowa, and Nevada. Illinois extended tax relief for the elderly to homestead improvements in counties with one million or more population.

Current cigarette tax rates in effect are shown in Table M. Only Maryland, Massachusetts, Rhode Island and the District of Columbia changed these rates during 1975.

California, Oregon, New Hampshire and Massachusetts increased taxes on alcoholic beverages in 1975. Oregon, Maine and Maryland increased inheritance tax rates, while Rhode Island increased the inheritance tax exemptions.

TABLE L

MOTOR FUEL TAX RATES
(July 1, 1975)

State	Rate (cents per gallon)		State	Rate (cents per gallon)	
	Gasoline	Diesel		Gasoline	Diesel
Alabama	7.00	8.00	Missouri	7.00	7.00
Alaska	8.00	8.00	Montana*	7.75 ^a	9.75
Arizona	8.00	8.00	Nebraska	8.50	8.50
Arkansas	8.50	9.50	Nevada	6.00	6.00
California	7.00	7.00	New Hampshire	9.00	9.00
Colorado	7.00	7.00	New Jersey	8.00	8.00
Connecticut	10.00	10.00	New Mexico	7.00	7.00
Delaware*	9.00	9.00	New York	8.00	10.00
District of Columbia	8.00	8.00	North Carolina	9.00	9.00
Florida	8.00	8.00	North Dakota	7.00	7.00
Georgia	7.50	7.50	Ohio	7.00	7.00
Hawaii*	11.50-13.50 ^c	11.50-13.50 ^c	Oklahoma	6.58	6.58 ^d
Idaho	8.50	8.50	Oregon	7.00 ^d	7.00 ^d
Illinois	7.50	7.50	Pennsylvania	9.00	9.00
Indiana	8.00	8.00	Rhode Island*	10.00	10.00
Iowa	7.00	8.00	South Carolina	8.00	8.00
Kansas	7.00	8.00	South Dakota*	8.00	8.00
Kentucky	9.00	9.00	Tennessee	7.00	8.00
Louisiana	8.00	8.00	Texas	5.00	6.50
Maine	9.00	9.00	Utah	7.00	7.00
Maryland	9.00	9.00	Vermont	9.00	0.00
Massachusetts*	8.50	8.50	Virginia	9.00	9.00
Michigan	9.00	7.00	Washington	9.00	9.00
Minnesota*	9.00	9.00	West Virginia	8.50	8.50
Mississippi	9.00	10.00	Wisconsin	7.00	7.00
			Wyoming	7.00 ^e	0.00

* Rate changed in 1975.

- a. An additional 1.5¢ tax was authorized but not effectuated.
- b. Effective November 1, 1976, the gasoline tax rate is increased from 8.0¢ to 10.0¢ per gallon.
- c. Varies by county. Rates effective after May 1, 1975, and prior to July 1, 1976.
- d. An 8.0¢ gasoline and diesel fuel tax rate will be voted on in the November 1976 referendum. If it is approved it will become effective January 1, 1977.
- e. Effective March 1, 1976, the gasoline tax rate will be 8.0¢ per gallon.

Source: Commerce Clearing House, Inc., State Tax Review, Vol. 36, No. 27, pp. 3, 4, July 8, 1975, and Vol. 36, No. 30, p. 2, July 29, 1975; and State Tax Guide, p. 4015.

TABLE M
CIGARETTE TAX RATES
(July 1, 1975)

State	Rate (cents per package)	State	Rate (cents per package)
Alabama	12.00	Missouri	9.00
Alaska	8.00	Montana	12.00
Arizona	13.00	Nebraska	13.00
Arkansas	17.75	Nevada	10.00
California	10.00	New Hampshire	12.00
Colorado	10.00	New Jersey	19.00
Connecticut	21.00	New Mexico	12.00
Delaware	14.00	New York	15.00
District of Columbia ^a	6.00	North Carolina	2.00
Florida	17.00	North Dakota	11.00
Georgia ^b	12.00	Ohio	15.00
Hawaii ^b	40 percent	Oklahoma	13.00
Idaho	9.10	Oregon	9.00
Illinois	12.00	Pennsylvania	18.00
Indiana	6.00	Rhode Island*	18.00
Iowa	13.00	South Carolina	6.00
Kansas	11.00	South Dakota	12.00
Kentucky	3.00	Tennessee	13.00
Louisiana	11.00	Texas	18.50
Maine	16.00	Utah	8.00
Maryland*	10.00	Vermont	12.00
Massachusetts*	21.00	Virginia	2.50
Michigan	11.00	Washington	16.00
Minnesota	18.00	West Virginia	12.00
Mississippi	11.00	Wisconsin	16.00
		Wyoming	8.00

* Rate changed in 1975.

- a. Effective December 1, 1975, the District of Columbia rates will increase from 6.0¢ to 10.0¢ per package.
- b. The Hawaii rate is a percentage of the wholesale price.

Source: Commerce Clearing House, Inc., State Tax Review, Vol. 36, No. 27, pp. 3, 4, July 8, 1975, and p. 1, October 28, 1975.

SUMMARY AND CONCLUSIONS

The data presented in the tables of this report indicate that tax growth has slowed relative to the economy for the second year. While taxes as a percent of personal income did not decline much, neither did they increase, as has been the long run trend. The major tax increase was in the severance taxes, largely a result of higher prices for natural resources. Most tax collections increased at rates below those of recent years because of (a) the energy shortage, (b) tax reductions or tax relief in several states or (c) the downturn in the economy.

In several instances, taxes grew somewhat slowly and unutilized potential failed to show expected growth because all states used the source less intensively. Average collections as measured by the proxy base declined.

Relative tax burdens among the states according to the measure in Table 19, Column 4, did not shift much. The five states with the heaviest burdens in 1973 remained the top five in 1974. Citizens of Alaska and the District of Columbia remained among the least burdened in 1974 and were joined by Connecticut, New Jersey and Ohio. Delaware, North Dakota and Nebraska increased their burdens.

The tax burden of the SREB states continued to be the least in relation to total personal income and that of the Middle Atlantic states was the greatest. The three regions with the highest burden reduced taxes from 1973 to 1974, while the three regions with the lowest burden increased average taxes as a percent of personal income. Thus, taxes nation-wide became more equal.

Discussion in this report has centered only on underutilization of a particular tax source without due consideration to overutilization of other sources. Tables 20 through 34 report both overutilization and underutilization by tax source and net over or underutilization for SREB states. Net over or underutilization is reported by state in Table 36, Column 2. In eight states net overutilization is indicated. In the New England states and the Pacific states net overutilization for the entire region is evident.

Collections listed in tables of this report are not affected by 1975 state or local actions and only partially by those taken in 1974. Major new tax actions--those significantly affecting collections--are reported in two sections preceding this summary. In an examination of a state's current position such new tax actions must be considered.

STATISTICAL TABLES

TABLE 1

POPULATION, PERSONAL INCOME AND STATE AND LOCAL GENERAL SALES AND
GROSS RECEIPTS TAX REVENUE FOR STATES, REGIONS AND
THE UNITED STATES, 1974
(COLLECTIONS IN THOUSANDS)

STATE AND REGION	POPULATION JULY 1, 1974 (THOUSANDS)	PERSONAL INCOME 1974 (MILLIONS)	AMOUNT COLLECTED	POTENTIAL TAX YIELD AT AVERAGE RATE	UNUTILIZED POTENTIAL
NEW ENGLAND STATES	12150	\$ 69222	\$ 965078	\$ 1618316	\$ 673250
1 CONNECTICUT	3088	19981	451191	467129	15938
2 MAINE	1047	4648	132673	108664	--
3 MASSACHUSETTS	5800	33242	258214	771154	518940
4 NEW HAMPSHIRE	808	4156	--	97162	97162
5 RHODE ISLAND	537	5038	100456	117782	17286
6 VERMONT	470	2157	26504	50428	23924
MIDDLE ATLANTIC STATES	37849	\$ 228436	\$ 4988260	\$ 5340530	\$ 770923
7 DELAWARE	573	3568	--	83415	83415
8 NEW JERSEY	7330	46758	735066	1094075	359009
9 NEW YORK	18111	113094	3062641	2643988	--
10 PENNSYLVANIA	11835	64576	1190553	1519052	328499
NORTH CENTRAL STATES	57543	\$ 322731	\$ 6797968	\$ 7545019	\$ 960712
11 ILLINOIS	11131	70534	1670980	1648991	--
12 INDIANA	5330	28053	831654	655842	--
13 IOWA	2855	15137	286240	353883	68643
14 KANSAS	2270	12272	237930	286903	48973
15 MICHIGAN	9098	53930	1187246	1260812	73566
16 MINNESOTA	3517	21346	350241	499741	148800
17 MISSOURI	4777	24152	515217	564642	49425
18 NEBRASKA	1543	7526	143884	175948	32064
19 NORTH DAKOTA	637	3534	81146	82620	1474
20 OHIO	10737	59580	933723	1392901	459178
21 SOUTH DAKOTA	682	2877	83117	67260	--
22 WISCONSIN	4566	23750	477590	556179	78589
SARB STATES	63175	\$ 299536	\$ 7466529	\$ 7002749	\$ 477328
23 ALABAMA	3577	15016	417159	351054	--
24 ARKANSAS	2062	8826	192648	206340	13692
25 FLORIDA	8090	42354	1196571	990181	--

ALL NOTES AND FOOTNOTES ARE ON PAGE 114

TABLE 1 (CONTINUED)

STATE AND REGION	POPULATION JULY 1, 1974 (THOUSANDS)	PERSONAL INCOME 1974 (MILLIONS)	AMOUNT COLLECTED	POTENTIAL TAX YIELD AT AVERAGE RATE	UNUTILIZED POTENTIAL
SREB STATES (CONTINUED)					
26 GEORGIA	4882	\$ 22760	\$ 585911	\$ 532099	\$ --
27 KENTUCKY	3357	15007	334192	350844	16652
28 LOUISIANA	3764	16223	542257	379272	--
29 MARYLAND	4654	24077	364705	562888	198183
30 MISSISSIPPI	2324	8747	360980	204493	69473
31 NORTH CAROLINA	5363	24736	508222	578295	--
32 SOUTH CAROLINA	2784	11855	314726	277154	--
33 TENNESSEE	4129	18516	601772	432880	22151
34 TEXAS	12050	57115	1327149	1349330	157177
35 VIRGINIA	4908	25842	446975	604152	--
36 WEST VIRGINIA	1791	7862	270722	183803	--
PCOUNTAIN STATES	12119	\$ 55099	\$ 1529824	\$ 1381654	\$ 174349
37 ARIZONA	2153	10742	381058	251134	--
38 COLORADO	2496	13337	358770	311801	--
39 ILLINOIS	799	3943	69840	92182	22342
40 MONTANA	735	3511	--	82093	82083
41 NEVADA	573	3480	95026	81358	--
42 NEW MEXICO	1122	4642	183203	108524	--
43 OKLAHOMA	2709	12371	219293	289218	69925
44 UTAH	1173	5222	167255	122083	--
45 WYOMING	359	1851	55379	43274	--
PACIFIC STATES	27833	\$ 164299	\$ 4455492	\$ 3841091	\$ 317902
46 ALASKA	337	2367	16600	55337	38737
47 CALIFORNIA	20907	125379	3353211	2931195	--
48 HAWAII	847	4570	244353	116192	--
49 OREGON	2266	11941	--	279165	279165
50 WASHINGTON	3476	19642	841328	459204	--
DISTRICT OF COLUMBIA	723	\$ 5407	\$ 106951	\$ 126409	\$ 19458
ALL STATES INCLUDING DISTRICT OF COLUMBIA	211362	\$1148730	\$26313968	\$26855568	\$3939912

TABLE 2

STATE AND LOCAL SELECTIVE SALES AND GROSS RECEIPTS TAX REVENUE,
FOR STATES, REGIONS, AND THE UNITED STATES, 1974
(IN THOUSANDS OF DOLLARS)

ALCOHOLIC BEVERAGES							TOBACCO PRODUCTS		
STATE AND REGION	AMOUNT COLLECTED	POTENTIAL TAX YIELD AT AVERAGE RATE	UNUTILIZED POTENTIAL	AMOUNT COLLECTED	POTENTIAL TAX YIELD AT AVERAGE RATE	UNUTILIZED POTENTIAL			
NEW ENGLAND STATES	\$ 154437	\$ 144325	\$ 25035	\$ 256674	\$ 202879	---			
1 CONNECTICUT	24703	41660	16957	71848	58561	---			
2 MAINE	19683	5651	---	19992	13623	---			
3 MASSACHUSETTS	64810	69308	4498	114437	97427	---			
4 NEW HAMPSHIRE	26525	8665	---	23419	12181	---			
5 RHODE ISLAND	6524	19504	3580	18488	14766	---			
6 VERMONT	11792	4457	---	8490	6322	---			
MIDDLE ATLANTIC STATES	\$ 372781	\$ 476279	\$ 121059	\$ 746395	\$ 669511	\$ 2918			
7 DELAWARE	7721	7439	---	11924	10457	---			
8 NEW JERSEY	56773	57572	40799	168270	137158	---			
9 NEW YORK	155536	235756	80260	328543	331461	2918			
10 PENNSYLVANIA	152751	135472	---	237658	190435	---			
NORTH CENTRAL STATES	\$ 559091	\$ 672880	\$ 168704	\$ 908580	\$ 945876	\$ 82845			
11 ILLINOIS	74389	147060	72671	189273	206725	17452			
12 INDIANA	21680	54489	36809	49484	82219	32735			
13 IOWA	33001	31560	---	43437	44364	957			
14 KANSAS	14637	25587	10550	29355	35967	6612			
15 MICHIGAN	129050	112442	---	136705	158761	21356			
16 MINNESOTA	49033	44505	---	77869	62562	---			
17 MISSOURI	22527	50356	27829	75541	70786	---			
18 NEBRASKA	9515	15691	6176	21002	22058	1056			
19 NORTH DAKOTA	5657	7368	1671	7720	10358	2638			
20 OHIO	154896	124222	---	189602	174620	---			
21 SOUTH DAKOTA	6622	5998	---	8596	8432	---			
22 WISCONSIN	37004	45601	12597	80026	69725	---			
SURE STATES	\$ 908413	\$ 624519	\$ 51574	\$ 924707	\$ 877894	\$ 123012			
23 ALABAMA	74614	31308	---	52566	44010	---			
24 ARKANSAS	16073	18402	2329	39984	25868	---			
25 FLORIDA	169212	83306	---	174471	124133	---			

ALL NOTES AND FOOTNOTES ARE ON PAGE 114

TABLE 2 (CONTINUED)

INSURANCE TAXES				PUBLIC UTILITIES				OTHER SELECTIVE SALES TAXES			
AMOUNT COLLECTED	POTENTIAL TAX YIELD AT AVERAGE RATE	UNUTILIZED POTENTIAL	AMOUNT COLLECTED	POTENTIAL TAX YIELD AT AVERAGE RATE	UNUTILIZED POTENTIAL	AMOUNT COLLECTED	POTENTIAL TAX YIELD AT AVERAGE RATE	UNUTILIZED POTENTIAL	AMOUNT COLLECTED	POTENTIAL TAX YIELD AT AVERAGE RATE	UNUTILIZED POTENTIAL
\$ 136583	\$ 100932	\$ 600	\$ 113735	\$ 243507	\$ 135896	\$ 97892	\$ 79022	\$ 25156			
1 44224	29134	--	73630	70289	--	8553	22810	14257			
2 6269	6777	4CE	8970	16351	7381	--	5306	5306			
3 69174	48470	--	--	116938	116938	64956	37948	--			
4 5576	6060	84	3042	14620	11578	11571	4744	--			
5 7238	7346	1CE	19863	17723	--	158	5751	5593			
6 3402	3145	--	8230	7588	--	12654	2462	--			
\$ 304889	\$ 333082	\$ 31671	\$ 744143	\$ 803585	\$ 129823	\$ 238453	\$ 260776	\$ 108931			
7 3601	5202	1601	16348	12551	--	926	4073	3147			
8 49813	68236	18423	231209	164625	--	11731	53423	41692			
9 168380	164902	--	325541	397839	72298	215713	129105	--			
10 83095	94741	11646	171045	228571	57526	10083	74175	64092			
\$ 367866	\$ 470573	\$ 104522	\$ 521773	\$ 1135792	\$ 348630	\$ 103897	\$ 368420	\$ 303852			
11 48419	102845	54226	362122	248122	--	25535	80520	54985			
12 33785	40904	7119	19500	58684	79184	1014	32024	31010			
13 21573	22071	498	15400	53248	37848	333	17280	16947			
14 18035	17894	--	47036	43170	--	--	14009	14009			
15 63085	78635	15550	40500	189713	149213	88	61265	61477			
16 31480	31125	--	80930	75090	--	57627	24368	--			
17 34168	35216	1048	96366	84961	--	2900	27571	24671			
18 10543	10974	31	16900	26475	9575	642	8591	7949			
19 4335	5153	814	3326	12432	9096	285	4034	3749			
20 71511	86873	15362	177817	209589	31772	4200	68015	63815			
21 5589	4155	--	5466	10121	4655	9354	3284	--			
22 24615	34688	9873	56400	83688	27288	1919	27158	25239			
\$ 509033	\$ 436752	\$ 14921	\$ 1434112	\$ 1053698	\$ 127334	\$ 597528	\$ 341941	\$ 64632			
23 32736	21895	--	107085	52823	--	15647	17142	1495			
24 13306	12669	--	21800	31048	9248	600	10075	9475			
25 48445	61756	13071	303506	148992	--	38676	48350	9674			

TABLE 2 (CONTINUED)

STATE AND REGION	ALCOHOLIC BEVERAGES			TOBACCO PRODUCTS		
	AMOUNT COLLECTED	POTENTIAL TAX YIELD AT AVERAGE RATE	UNUTILIZED POTENTIAL	AMOUNT COLLECTED	POTENTIAL TAX YIELD AT AVERAGE RATE	UNUTILIZED POTENTIAL
SREB STATES (CONTINUED)						
26 GEORGIA	116381	47454	--	70239	66706	--
27 KENTUCKY	14612	31289	16677	20087	43983	23896
28 LOUISIANA	45645	33824	--	51910	47547	--
29 MARYLAND	26235	50155	23964	33546	70566	37020
30 MISSISSIPPI	24259	16237	--	24464	25636	1172
31 NORTH CAROLINA	77618	51573	--	71532	72497	965
32 SOUTH CAROLINA	61503	24717	--	21611	34745	13134
33 TENNESSEE	57271	38635	--	62716	54268	--
34 TEXAS	111729	120333	8604	247952	169154	--
35 VIRGINIA	77411	53679	--	28915	75739	46824
36 WEST VIRGINIA	35413	16392	--	24714	23042	--
MOUNTAIN STATES	\$ 118929	\$ 122219	\$ 25789	\$ 161326	\$ 173210	\$ 25153
37 ARIZONA	13850	22297	8507	27147	31483	4336
38 CALIFORNIA	15501	27807	12306	33072	39189	6017
39 IDAHO	14459	8221	--	7440	11556	4116
40 MONTANA	13213	7320	--	10458	10250	--
41 NEVADA	8931	7256	--	12642	10199	--
42 NEW MEXICO	5911	5678	3767	12841	13605	764
43 OKLAHOMA	30019	25753	--	46956	36258	--
44 UTAH	14215	10888	--	6883	15305	8422
45 WYOMING	2650	3659	1209	3927	5425	1498
PACIFIC STATES	\$ 270331	\$ 342556	\$ 142107	\$ 361212	\$ 481535	\$ 120323
46 ALASKA	5691	4935	--	3429	6937	3508
47 CALIFORNIA	119303	261410	142107	263637	367467	103830
48 HAWAII	11414	10262	--	8305	14566	6261
49 HAWAII	44928	24896	--	29958	34997	5039
50 WASHINGTON	88955	40953	--	55883	57568	1685
DISTRICT OF COLUMBIA	\$ 12070	\$ 11273	--	\$ 7861	\$ 15847	\$ 7986
ALL STATES INCLUDING DISTRICT OF COLUMBIA	\$ 2395052	\$ 2395035	\$ 534267	\$ 3366755	\$ 3366736	\$ 362198

TABLE 2 (CONTINUED)

INSURANCE TAXES				PUBLIC UTILITIES				OTHER SELECTIVE SALES TAXES			
AMOUNT COLLECTED	POTENTIAL TAX YIELD AT AVERAGE RATE	UNUTILIZED POTENTIAL	AMOUNT COLLECTED	POTENTIAL TAX YIELD AT AVERAGE RATE	UNUTILIZED POTENTIAL	AMOUNT COLLECTED	POTENTIAL TAX YIELD AT AVERAGE RATE	AMOUNT COLLECTED	POTENTIAL TAX YIELD AT AVERAGE RATE	UNUTILIZED POTENTIAL	
26 36140	33186	--	47100	80064	32964	7800	25982	7800	25982	18182	
27 41768	21862	--	15200	52751	37591	61451	17132	61451	17132	--	
28 33554	23655	--	54873	57069	2196	17943	18520	17943	18520	577	
29 33257	35107	1850	74235	84657	10662	81651	27486	81651	27486	--	
30 19768	12754	--	19107	30770	11663	9150	9835	9150	9835	835	
31 44224	36067	--	152116	87016	--	20201	28238	20201	28238	8037	
32 21260	17266	--	40450	41703	1253	12810	13533	12810	13533	723	
33 33203	26958	--	118445	65135	--	5504	21137	5504	21137	15633	
34 91651	84154	--	294769	203028	--	235961	65886	235961	65886	--	
35 43172	37680	--	175722	90906	--	55114	29500	55114	29500	--	
36 14567	11464	--	5900	27657	21757	35020	8975	35020	8975	--	
\$ 100758	\$ 86172	\$ 1314	\$ 221847	\$ 207897	\$ 31132	\$ 110492	\$ 67466	\$ 110492	\$ 67466	\$ 36050	
37 14406	15663	1257	72775	37788	--	3900	12263	3900	12263	8363	
38 19456	19447	--	45748	46916	--	1688	15225	1688	15225	13537	
39 6566	5749	--	5393	13871	8478	--	4501	--	4501	4501	
40 7267	5119	--	5547	12351	6804	2033	4008	2033	4008	1975	
41 5017	5074	57	7785	12242	4457	67813	3973	67813	3973	--	
42 8593	6768	--	13554	16329	2735	9180	5299	9180	5299	--	
43 27644	18038	--	50782	43518	--	25478	14122	25478	14122	--	
44 8032	7614	--	13223	18370	5147	400	5961	400	5961	5561	
45 2877	2699	--	3000	6511	3511	--	2113	--	2113	2113	
\$ 248035	\$ 239564	\$ 5412	\$ 470702	\$ 577566	\$ 207990	\$ 111211	\$ 187559	\$ 111211	\$ 187559	\$ 85351	
46 3765	3451	--	805	8327	7518	--	2702	--	2702	2702	
47 158057	182815	--	267068	441054	173986	78285	143129	78285	143129	64844	
48 5234	7247	--	28467	17483	--	--	5674	--	5674	5674	
49 15831	17411	1580	15520	42006	26486	1500	13631	1500	13631	12131	
50 20808	28640	7832	158838	69096	--	31426	22423	31426	22423	--	
\$ 7756	\$ 7884	\$ 68	\$ 17719	\$ 19021	\$ 1302	\$ 17578	\$ 6172	\$ 17578	\$ 6172	--	
\$ 1674960	\$ 1674946	\$ 162527	\$ 3524031	\$ 4040946	\$ 982106	\$ 1277051	\$ 1311348	\$ 1277051	\$ 1311348	\$ 623971	

TABLE 3
STATE DEATH AND GIFT TAX REVENUE,
FOR STATES, REGIONS AND THE UNITED STATES, 1974
(IN THOUSANDS)

STATE AND REGION	AMOUNT COLLECTED	POTENTIAL TAX YIELD AT AVERAGE RATE	UNUTILIZED POTENTIAL
NEW ENGLAND STATES	\$ 144200	\$ 86512	--
1 CONNECTICUT	54213	24972	--
2 MAINE	7112	5809	--
3 MASSACHUSETTS	63878	41545	--
4 NEW HAMPSHIRE	5766	5194	--
5 RHODE ISLAND	10309	6296	--
6 VERMONT	2922	2696	--
MIDDLE ATLANTIC STATES	\$ 365890	\$ 285495	--
7 DELAWARE	4606	4459	--
8 NEW JERSEY	88214	58487	--
9 NEW YORK	145080	141343	--
10 PENNSYLVANIA	127850	81206	--
NORTH CENTRAL STATES	\$ 308676	\$ 403343	\$ 126742
11 ILLINOIS	75568	88152	8584
12 INDIANA	22684	35060	12376
13 IOWA	25121	18918	--
14 KANSAS	12220	15337	3117
15 MICHIGAN	38208	67431	29193
16 MINNESOTA	33859	26678	--
17 MISSOURI	15375	30185	14810
18 NEBRASKA	940	9406	8466
19 NORTH DAKOTA	1246	4417	3171
20 OHIO	27437	74462	47025
21 SOUTH DAKOTA	3903	3596	--
22 WISCONSIN	48215	29732	--
SOUTH STATES	\$ 249365	\$ 374354	\$ 131927
23 ALABAMA	6210	18767	12557
24 ARKANSAS	1053	11031	9938
25 FLORIDA	40943	52933	11990

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TABLE 3 (CONTINUED)

STATE AND REGION	AMOUNT COLLECTED	POTENTIAL TAX YIELD AT AVERAGE RATE	UNUTILIZED POTENTIAL
SREB STATES (CONTINUED)			
26 GEORGIA	5887	28445	18558
27 KENTUCKY	16217	18755	2538
28 LOUISIANA	13352	20275	6923
29 MARYLAND	13297	30091	16794
30 MISSISSIPPI	3443	10932	7489
31 NORTH CAROLINA	21148	30915	--
32 SOUTH CAROLINA	5911	14816	--
33 TENNESSEE	29845	23141	8905
34 TEXAS	50203	72131	21928
35 VIRGINIA	15728	32297	12569
36 WEST VIRGINIA	8088	5826	1738
MOUNTAIN STATES	\$ 61262	\$ 73861	\$ 21448
37 ARIZONA	5106	13425	8319
38 COLORADO	23304	16668	--
39 IDAHO	3645	4928	1283
40 MONTANA	5657	4388	--
41 NEVADA	--	4349	4349
42 NEW MEXICO	2373	5801	3428
43 OKLAHOMA	22366	15461	--
44 UTAH	3689	6526	2857
45 WYOMING	1102	2313	1211
PACIFIC STATES	\$ 285557	\$ 205338	\$ 6397
46 ALASKA	112	2958	2846
47 CALIFORNIA	232935	156696	--
48 HAWAII	2661	6211	3550
49 OREGON	20375	14924	--
50 WASHINGTON	33874	24548	--
DISTRICT OF COLUMBIA	\$ 5564	\$ 6758	\$ 794
ALL STATES INCLUDING DISTRICT OF COLUMBIA	\$ 1431314	\$ 1435653	\$ 287307

TABLE 4
STATE AND LOCAL GENERAL PROPERTY TAX REVENUE
FOR STATES, REGIONS AND THE UNITED STATES, 1974
(IN THOUSANDS)

STATE AND REGION	AMOUNT COLLECTED	POTENTIAL TAX YIELD AT AVERAGE RATE	UNUTILIZED POTENTIAL
NEW ENGLAND STATES	\$ 4132213	\$ 2877958	---
1 CONNECTICUT	1023030	830726	---
2 MAINE	294100	193244	---
3 MASSACHUSETTS	2224361	1382362	---
4 NEW HAMPSHIRE	224551	172789	---
5 RHODE ISLAND	234358	209459	---
6 VERMONT	129803	89679	---
MIDDLE ATLANTIC STATES	\$ 10884537	\$ 9497409	\$ 958831
7 DELAWARE	65194	148342	79148
8 NEW JERSEY	2775813	1945664	---
9 NEW YORK	6213784	4701974	---
10 PENNSYLVANIA	1821746	2701429	879683
NORTH CENTRAL STATES	\$ 13717596	\$ 13417795	\$ 676371
11 ILLINOIS	2175961	2932507	---
12 INDIANA	1257111	1166326	---
13 IOWA	667413	629333	---
14 KANSAS	586403	510218	---
15 MICHIGAN	2395571	2242183	---
16 MINNESOTA	845576	887477	37901
17 MISSOURI	824302	1004139	179837
18 NEBRASKA	399382	312900	---
19 NORTH DAKOTA	106883	146929	40066
20 OHIO	2058519	2477086	418567
21 SOUTH DAKOTA	171700	119614	---
22 WISCONSIN	1220755	989088	---
SOUTH STATES	\$ 8110228	\$ 12453444	\$ 4343216
23 ALABAMA	174547	624302	449755
24 ARKANSAS	171216	366948	195732
25 FLORIDA	1245940	1760901	514961

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TABLE 4 (CONTINUED)

STATE AND REGION	APCLNT COLLECTED	POTENTIAL TAX YIELD AT AVERAGE RATE	UNUTILIZED POTENTIAL
SREB STATES (CONTINUED)			
26 GEORGIA	667199	946265	279066
27 KENTUCKY	291281	623928	332647
28 LOUISIANA	256563	674484	377921
29 MARYLAND	854847	1001021	146174
30 MISSISSIPPI	222101	363664	147563
31 NORTH CAROLINA	582322	1028419	445057
32 SOUTH CAROLINA	257323	492881	235558
33 TENNESSEE	430200	769818	339618
34 TEXAS	2065211	2399547	334336
35 VIRGINIA	684759	1074401	389642
36 WEST VIRGINIA	164719	326869	162150
MOUNTAIN STATES	\$ 2124087	\$ 2457384	\$ 442676
37 ARIZONA	459807	446607	--
38 COLORADO	517581	554497	36516
39 IDAHO	122972	163933	40961
40 MONTANA	224807	145973	--
41 NEVADA	135681	144684	9003
42 NEW MEXICO	108633	192995	84362
43 OKLAHOMA	292000	514334	222334
44 UTAH	167609	217109	49500
45 WYOMING	94597	76957	--
PACIFIC STATES	\$ 8641437	\$ 6830859	\$ 195725
46 ALASKA	63500	98410	34910
47 CALIFORNIA	7147932	5212732	--
48 HAWAII	121900	206632	84732
49 OREGON	567556	496457	--
50 WASHINGTON	740549	816632	76083
DISTRICT OF COLUMBIA	\$ 149546	\$ 224800	\$ 75254
ALL STATES INCLUDING DISTRICT OF COLUMBIA	\$ 47759376	\$ 47759056	\$ 6692065

TABLE 5

STATE AND LOCAL INDIVIDUAL AND CORPORATE INCOME TAX REVENUE,
FOR STATES, REGIONS AND THE UNITED STATES, 1974
(IN THOUSANDS)

STATE AND REGION	INDIVIDUAL INCOME TAXES			CORPORATE INCOME TAXES		
	AMOUNT COLLECTED	POTENTIAL TAX YIELD AT AVERAGE RATE	UNUTILIZED POTENTIAL	AMOUNT COLLECTED	POTENTIAL TAX YIELD AT AVERAGE RATE	UNUTILIZED POTENTIAL
NEW ENGLAND STATES	\$ 1164163	\$ 1442542	\$ 564379	\$ 503224	\$ 392175	\$ 17328
1 CONNECTICUT	18746	416392	397596	139873	113202	--
2 MAINE	39033	56661	57828	13202	26333	13131
3 MASSACHUSETTS	971030	652743	--	283634	188332	--
4 NEW HAMPSHIRE	8744	86608	77864	23881	23546	--
5 RHODE ISLAND	73858	104589	31091	34610	28543	--
6 VERMONT	52662	44951	--	8024	12220	4196
MIDDLE ATLANTIC STATES	\$ 5937928	\$ 4760464	\$ 931207	\$ 1635540	\$ 1294198	\$ 67542
7 DELAWARE	116288	74355	--	23467	20214	--
8 NEW JERSEY	44035	975242	931207	197591	265133	67542
9 NEW YORK	4236653	2356809	--	874379	640732	--
10 PENNSYLVANIA	1540912	1354059	--	543103	368120	--
NORTH CENTRAL STATES	\$ 5828355	\$ 6725509	\$ 1466044	\$ 1361294	\$ 1828421	\$ 572841
11 ILLINOIS	1046675	1469885	423210	286944	399609	132665
12 INDIANA	328071	584607	256536	15400	158934	143534
13 IOWA	320594	315466	--	59416	85758	26342
14 KANSAS	147143	255741	108558	76766	69527	--
15 MICHIGAN	1123504	1123668	364	309122	305539	--
16 MINNESOTA	701389	444838	--	191336	120935	--
17 MISSOURI	386481	503213	116832	54683	136833	82150
18 NEBRASKA	75334	156837	77503	21949	42638	29689
19 NORTH DAKOTA	45435	73646	28211	14526	20022	5496
20 OHIO	846714	1241610	394836	190584	337549	146965
21 SOUTH DAKOTA	--	55555	59955	1299	16300	15001
22 WISCONSIN	802995	495765	--	160269	134782	--
SREB STATES	\$ 3233029	\$ 6242141	\$ 3352591	\$ 1148656	\$ 1697012	\$ 583665
23 ALABAMA	184701	312524	128223	47255	85073	37818
24 ARKANSAS	117022	183528	66906	45916	50004	4088
25 FLORIDA	--	882631	882631	188778	239956	51178

ALL NOTES AND FOOTNOTES ARE ON PAGE 115

TABLE 5 (CONTINUED)

STATE AND REGION	INDIVIDUAL INCOME TAXES			CORPORATE INCOME TAXES		
	AMOUNT COLLECTED	POTENTIAL TAX YIELD AT AVERAGE RATE	UNUTILIZED POTENTIAL	AMOUNT COLLECTED	POTENTIAL TAX YIELD AT AVERAGE RATE	UNUTILIZED POTENTIAL
SREP STATES (CONTINUED)						
26 GEORGIA	340040	474304	134264	132629	128946	--
27 KENTUCKY	281524	312737	31213	83364	85022	1658
28 LOUISIANA	59556	338077	238121	67603	91911	24308
29 MARYLAND	845228	501750	--	90065	136408	46343
30 MISSISSIPPI	82533	182282	59749	30065	49556	19491
31 NORTH CAROLINA	504319	515483	11164	153289	140141	--
32 SOUTH CAROLINA	152712	247051	54339	77568	67164	--
33 TENNESSEE	16464	385862	369398	112974	104902	--
34 TEXAS	--	1202745	1202745	--	326983	326983
35 VIRGINIA	468967	538531	69564	106406	146437	40031
36 WEST VIRGINIA	59563	163836	64276	12744	44542	31798
MOUNTAIN STATES						
37 ARIZONA	137658	223857	86159	39356	60859	21503
38 COLORADO	250527	277935	27408	52745	75560	22815
39 IDAHO	72183	82173	9987	23076	22339	--
40 MONTANA	79029	73167	--	15736	19891	4155
41 NEVADA	--	72521	72521	--	19716	19716
42 NEW MEXICO	57946	56736	38790	16160	26299	10139
43 OKLAHOMA	120773	257804	137031	40386	70088	29702
44 UTAH	90032	108823	18791	20173	29585	9412
45 WYOMING	--	38574	38574	--	10487	10487
PACIFIC STATES						
46 ALASKA	49219	45227	108	8241	13410	5169
47 CALIFORNIA	1803080	2612821	809741	1046031	710332	--
48 HAWAII	151733	103572	--	18166	28157	9991
49 OREGON	352356	248843	--	85734	67651	--
50 WASHINGTON	--	409327	409327	--	111281	111281
DISTRICT OF COLUMBIA						
	\$ 137847	\$ 112679	--	\$ 25120	\$ 30633	\$ 5513
ALL STATES INCLUDING DISTRICT OF COLUMBIA						
	\$15465552	\$ 23938624	\$ 7962651	\$ 6039638	\$ 6508082	\$ 1501252

TABLE 6.
STATE ALCOHOLIC BEVERAGE LICENSE TAX REVENUE,
FOR STATES, REGIONS AND THE UNITED STATES, 1974
(IN THOUSANDS)

STATE AND REGION	AMOUNT COLLECTED	POTENTIAL TAX YIELD AT AVERAGE RATE	UNUTILIZED POTENTIAL
NEW ENGLAND STATES	\$ 6954	\$ 8644	\$ 4314
1 CONNECTICUT	4651	2495	--
2 MAINE	1039	580	--
3 MASSACHUSETTS	440	4151	3711
4 NEW HAMPSHIRE	470	519	49
5 RHODE ISLAND	75	629	554
6 VERMONT	279	269	--
MIDDLE ATLANTIC STATES	\$ 43743	\$ 28527	\$ 3877
7 DELAWARE	404	446	42
8 NEW JERSEY	2009	5844	3835
9 NEW YORK	32592	14123	--
10 PENNSYLVANIA	6738	8114	--
NORTH CENTRAL STATES	\$ 25775	\$ 40303	\$ 16300
11 ILLINOIS	1093	8808	7715
12 INDIANA	3493	3503	10
13 IOWA	3733	1890	--
14 KANSAS	480	1533	1053
15 MICHIGAN	6424	6735	311
16 MINNESOTA	323	2666	2343
17 MISSOURI	2067	3016	929
18 NEBRASKA	129	940	811
19 NORTH DAKOTA	196	441	245
20 OHIO	11026	7440	--
21 SOUTH DAKOTA	703	359	--
22 WISCONSIN	68	2971	2883
SOUTH STATES	\$ 31185	\$ 37406	\$ 14270
23 ALABAMA	2446	1875	--
24 ARKANSAS	737	1102	365
25 FLORIDA	11108	5289	--

ALL NOTES AND FOOTNOTES ARE ON PAGE 115

TABLE 6 (CONTINUED)

STATE AND REGION	AMOUNT COLLECTED	POTENTIAL TAX YIELD AT AVERAGE RATE	UNUTILIZED POTENTIAL
SREB STATES (CONTINUED)			
26 GEORGIA	632	2842	2210
27 KENTUCKY	910	1874	964
28 LOUISIANA	1629	2326	397
29 MARYLAND	231	3007	2776
30 MISSISSIPPI	1612	1092	--
31 NORTH CAROLINA	440	3089	2649
32 SOUTH CAROLINA	2502	1480	--
33 TENNESSEE	414	2312	1898
34 TEXAS	6216	7207	991
35 VIRGINIA	1208	3227	2019
36 WEST VIRGINIA	1100	982	--
MOUNTAIN STATES	\$ 4722	\$ 7380	\$ 2893
37 ARIZONA	1171	1341	170
38 COLORADO	1015	1666	651
39 IDAHO	553	492	--
40 MONTANA	613	438	--
41 NEVADA	20	435	415
42 NEW MEXICO	283	580	297
43 OKLAHOMA	983	1545	562
44 UTAH	74	652	578
45 WYOMING	10	231	221
PACIFIC STATES	\$ 25375	\$ 20518	\$ 1241
46 ALASKA	796	296	--
47 CALIFORNIA	21124	15657	--
48 HAWAII	--	621	621
49 OREGON	871	1491	620
50 WASHINGTON	2584	2453	--
DISTRICT OF COLUMBIA	\$ 1079	\$ 675	--
ALL STATES INCLUDING DISTRICT OF COLUMBIA	\$ 142833	\$ 143453	\$ 42895

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TABLE 7
NUMBER OF MOTOR VEHICLES REGISTERED
AND STATE AND LOCAL MOTOR VEHICLE LICENSE TAX REVENUE,
FOR STATES, REGIONS AND THE UNITED STATES, 1974
(IN THOUSANDS)

STATE AND REGION	NUMBER OF MOTOR VEHICLES REGISTERED, 1974	AMOUNT COLLECTED	POTENTIAL TAX YIELD AT AVERAGE RATE	UNUTILIZED POTENTIAL
NEW ENGLAND STATES	6970	\$ 154023	\$ 200157	\$ 57779
1 CONNECTICUT	1933	44643	55510	10867
2 MAINE	627	19521	18005	---
3 MASSACHUSETTS	3059	44521	87845	43324
4 NEW HAMPSHIRE	478	17324	13727	---
5 RHODE ISLAND	585	13211	16799	3538
6 VERMONT	288	14803	8270	---
MIDDLE ATLANTIC STATES	19128	\$ 625297	\$ 549297	\$ 28943
7 DELAWARE	346	16627	9936	---
8 NEW JERSEY	4244	148795	121874	---
9 NEW YORK	7560	288432	217100	---
10 PENNSYLVANIA	6978	171443	290386	28943
NORTH CENTRAL STATES	35965	\$ 1200523	\$ 1032803	\$ 78626
11 ILLINOIS	6212	323526	178389	---
12 INDIANA	3368	79335	96718	17383
13 IOWA	2080	97439	59731	---
14 KANSAS	1837	43708	52753	9045
15 MICHIGAN	5449	162901	156478	---
16 MINNESOTA	2527	92618	72568	---
17 MISSOURI	2837	103264	81470	---
18 NEBRASKA	1126	35578	32335	---
19 NORTH DAKOTA	524	19406	15048	---
20 OHIO	6927	146724	198922	52198
21 SOUTH DAKOTA	512	17001	14703	---
22 WISCONSIN	2566	79023	73688	---
SOUTH STATES	40794	\$ 1048435	\$ 1171475	\$ 189952
23 ALABAMA	2454	39749	70471	30722
24 ARKANSAS	1239	35414	35580	166
25 FLORIDA	5687	192086	163313	---

ALL NOTES AND FOOTNOTES ARE ON PAGE 115

TABLE 7 (CONTINUED)

STATE AND REGION	NUMBER OF MOTOR VEHICLES REGISTERED, 1974	AMOUNT COLLECTED	POTENTIAL TAX YIELD AT AVERAGE RATE	UNUTILIZED POTENTIAL
SREB STATES (CONTINUED)				
26 GEORGIA	3364	42509	96634	54095
27 KENTUCKY	2186	41639	62775	21136
28 LOUISIANA	2155	31663	61885	30222
29 MARYLAND	2356	68305	67657	--
30 MISSISSIPPI	1359	31234	39026	7792
31 NORTH CAROLINA	3609	83028	103639	20611
32 SOUTH CAROLINA	1692	23381	48585	25208
33 TENNESSEE	2613	93323	75037	--
34 TEXAS	8203	242771	235565	--
35 VIRGINIA	2932	57468	84198	--
36 WEST VIRGINIA	945	28865	27137	--
MOUNTAIN STATES	8994	\$ 241207	\$ 258280	\$ 43565
27 ARIZONA	1524	34102	43765	9663
38 COLORADO	1899	33923	54533	20610
39 IDAHO	617	16931	17718	817
40 MONTANA	590	15430	16943	1513
41 NEVADA	466	13510	13382	--
42 NEW MEXICO	751	17427	21566	4139
43 OKLAHOMA	2057	77829	59071	--
44 UTAH	778	15519	22342	6823
45 WYOMING	312	16566	8960	--
PACIFIC STATES	18638	\$ 471887	\$ 535225	\$ 87394
46 ALASKA	188	6700	5399	--
47 CALIFORNIA	13787	324973	395920	70947
48 HAWAII	501	13990	14387	397
49 OREGON	1683	71085	48331	--
50 WASHINGTON	2479	55139	71189	16050
DISTRICT OF COLUMBIA	262	\$ 13391	\$ 7524	--
ALL STATES INCLUDING DISTRICT OF COLUMBIA	130751	\$ 3754763	\$ 3754740	\$ 486260

TABLE 8
STATE AND LOCAL MOTOR FUEL TAX REVENUE,
FOR STATES, REGIONS AND THE UNITED STATES, 1974
(IN THOUSANDS)

STATE AND REGION	AMOUNT COLLECTED	POTENTIAL TAX YIELD AT AVERAGE RATE	UNUTILIZED POTENTIAL
NEW ENGLAND STATES	\$ 45959	\$ 44122	\$ 17870
1 CONNECTICUT	131640	122379	--
2 MAINE	50207	39696	--
3 MASSACHUSETTS	180589	193666	12677
4 NEW HAMPSHIRE	37447	30262	--
5 RHODE ISLAND	31843	37037	5193
6 VERMONT	21833	18233	--
MIDDLE ATLANTIC STATES	\$ 1242087	\$ 1210998	\$ 17503
7 DELAWARE	27383	21905	--
8 NEW JERSEY	266848	268689	1840
9 NEW YORK	521740	478626	--
10 PENNSYLVANIA	426116	441779	15663
NORTH CENTRAL STATES	\$ 2262651	\$ 2276951	\$ 137613
11 ILLINOIS	375868	393283	13415
12 INDIANA	244335	213229	--
13 IOWA	115869	131685	11816
14 KANSAS	55907	116301	20393
15 MICHIGAN	400855	344978	--
16 MINNESOTA	144348	159985	15637
17 MISSOURI	200826	179611	--
18 NEBRASKA	82730	71287	--
19 NORTH DAKOTA	26055	33175	7079
20 CHIC	375898	438550	62652
21 SOUTH DAKOTA	36085	32415	--
22 WISCONSIN	155835	162454	6619
SREB STATES	\$ 2752789	\$ 2582674	\$ 131846
23 ALABAMA	168577	155363	--
24 ARKANSAS	107735	78441	--
25 FLORIDA	351565	360046	2460

ALL NOTES AND FOOTNOTES ARE ON PAGE 115

TABLE 8 (CONTINUED)

STATE AND REGION	AMOUNT COLLECTED	POTENTIAL TAX YIELD AT AVERAGE RATE	UNUTILIZED POTENTIAL
SREB STATES (CONTINUED)			
26 GEORGIA	231174	212976	--
27 KENTUCKY	165570	138396	--
28 LOUISIANA	146515	136434	--
29 MARYLAND	172135	149159	--
30 MISSISSIPPI	127569	86039	--
31 NORTH CAROLINA	266594	228487	--
32 SOUTH CAROLINA	127242	107121	--
33 TENNESSEE	174499	165430	--
34 TEXAS	389948	515334	129386
35 VIRGINIA	235997	185626	--
36 WEST VIRGINIA	72849	59828	--
MOUNTAIN STATES	\$ 513364	\$ 569412	\$ 65009
37 ARIZONA	87241	96485	9243
38 COLORADO	91374	120226	28852
39 IDAHO	34753	39062	4309
40 MONTANA	35440	37353	1913
41 NEVADA	31102	29503	--
42 NEW MEXICO	53982	47546	--
43 OKLAHOMA	111215	130229	19014
44 UTAH	41579	49255	1676
45 WYOMING	26678	19753	--
PACIFIC STATES	\$ 1027882	\$ 1179976	\$ 155157
46 ALASKA	13743	11902	--
47 CALIFORNIA	744574	872859	128284
48 HAWAII	25632	31718	2086
49 OREGON	81765	106551	24786
50 WASHINGTON	158168	158946	--
DISTRICT OF COLUMBIA	\$ 15150	\$ 16587	--
ALL STATES INCLUDING DISTRICT OF COLUMBIA	\$ 8277882	\$ 8277862	\$ 525000

TABLE 5
VALUE OF PRODUCTS SEVERED AND
SEVERANCE TAX REVENUE,
FOR STATES, REGIONS AND THE UNITED STATES, 1974
(IN THOUSANDS)

STATE AND REGION	VALUE OF SEVERED PRODUCTS	AMOUNT COLLECTED	POTENTIAL TAX YIELD AT AVERAGE RATE	UNUTILIZED POTENTIAL
NEW ENGLAND STATES	\$ 259875	\$ 105	\$ 12307	\$ 12202
1 CONNECTICUT	34851	--	1650	1650
2 MAINE	5256	--	2806	2806
3 MASSACHUSETTS	100911	--	4779	4779
4 NEW HAMPSHIRE	11839	105	561	456
5 RHODE ISLAND	16754	--	793	793
6 VERMONT	36264	--	1717	1717
MIDDLE ATLANTIC STATES	\$ 1714837	--	\$ 81211	\$ 81211
7 DELAWARE	5054	--	241	241
8 NEW JERSEY	128339	--	6078	6078
9 NEW YORK	345865	--	16379	16379
10 PENNSYLVANIA	1235539	--	58513	58513
NORTH CENTRAL STATES	\$ 4702846	\$ 42384	\$ 222718	\$ 180334
11 ILLINOIS	772127	--	36566	36566
12 INDIANA	326455	315	15460	15145
13 IOWA	136025	--	6442	6442
14 KANSAS	585014	704	27705	27001
15 MICHIGAN	702288	2342	33259	30917
16 MINNESOTA	662023	29394	31352	1958
17 MISSOURI	455832	--	21587	21587
18 NEBRASKA	73925	722	3496	2774
19 NORTH DAKOTA	98164	4385	4649	264
20 OHIO	729757	4101	34560	30459
21 SOUTH DAKOTA	65495	--	3102	3102
22 WISCONSIN	55841	421	4539	4118
SREER STATES	\$ 18071984	\$ 1020251	\$ 855855	\$ 158157
23 ALABAMA	401216	8627	19001	10374
24 ARKANSAS	244799	6528	11593	5065
25 FLORIDA	485097	15666	22973	7307

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TABLE 9 (CONTINUED)

STATE AND REGION	VALUE OF SEVERED PRODUCTS	AMOUNT COLLECTED	POTENTIAL TAX YIELD AT AVERAGE RATE	UNUTILIZED POTENTIAL
SPRB STATES (CONTINUED)				
26 GEORGIA	286539	--	13570	13570
27 KENTUCKY	580956	53749	46456	--
28 LOUISIANA	5486928	390346	259850	--
29 MARYLAND	135379	--	6411	6411
30 MISSISSIPPI	281311	17841	13322	--
31 NORTH CAROLINA	140267	--	6643	6643
32 SOUTH CAROLINA	97265	--	4606	4606
23 TENNESSEE	275410	810	13043	12233
34 TEXAS	7300634	525990	345744	--
35 VIRGINIA	523844	694	24808	24114
36 WEST VIRGINIA	1432354	--	67834	67834
	\$ 5718381	\$ 162599	\$ 270811	\$ 147832
MOUNTAIN STATES				
37 ARIZONA	1093644	--	51793	51793
38 COLORADO	426216	1108	20185	19077
39 IDAHO	108119	192	5120	4928
40 MONTANA	309284	9822	14647	4825
41 NEVADA	181708	156	8605	8449
42 NEW MEXICO	1098531	43963	52024	8061
43 OKLAHOMA	1211213	96980	57361	--
44 UTAH	542863	5292	25709	20417
45 WYOMING	746803	5086	35367	30281
	\$ 2644117	\$ 29693	\$ 125220	\$ 95527
PACIFIC STATES				
46 ALASKA	401216	17515	19001	1486
47 CALIFORNIA	1949158	2537	92308	89771
48 HAWAII	33249	--	1575	1575
49 OREGON	107367	2824	5085	2261
50 WASHINGTON	153127	6817	7252	435
	--	--	--	--
DISTRICT OF COLUMBIA				
ALL STATES INCLUDING DISTRICT OF COLUMBIA	\$ 33111936	\$ 1255032	\$ 1568113	\$ 675263

TABLE 10
STATE TRANSFER TAXES,
FOR STATES, REGIONS AND THE UNITED STATES, 1974
(IN THOUSANDS)

STATE AND REGION	AMOUNT COLLECTED	POTENTIAL TAX YIELD AT AVERAGE RATE	UNUTILIZED POTENTIAL
NEW ENGLAND STATES	\$ 10976	\$ 37594	\$ 27065
1 CONNECTICUT	--	10852	10852
2 MAINE	--	2524	2524
3 MASSACHUSETTS	7802	18054	10252
4 NEW HAMPSHIRE	1053	2257	1204
5 RHODE ISLAND	503	2736	2233
6 VERMONT	1618	1171	--
MIDDLE ATLANTIC STATES	\$ 270438	\$ 124064	\$ 25416
7 DELAWARE	1955	1938	--
8 NEW JERSEY	--	25416	25416
9 NEW YORK	211570	61421	--
10 PENNSYLVANIA	-50513	35288	--
NORTH CENTRAL STATES	\$ 13796	\$ 175275	\$ 161479
11 ILLINOIS	3612	38307	34695
12 INDIANA	--	15236	15236
13 IOWA	1464	8221	6757
14 KANSAS	--	6665	6665
15 MICHIGAN	--	29289	29289
16 MINNESOTA	5975	11593	5618
17 MISSOURI	619	13117	12498
18 NEBRASKA	829	4087	3258
19 NORTH DAKOTA	--	1919	1919
20 OHIO	--	32358	32358
21 SOUTH DAKOTA	--	1562	1562
22 WISCONSIN	1297	12920	11623
SOUTHEAST STATES	\$ 193808	\$ 162678	\$ 83070
23 ALABAMA	4048	8155	4107
24 ARKANSAS	1502	4793	3291
25 FLORIDA	130037	23002	--

ALL NOTES AND FOOTNOTES ARE ON PAGE 116

TABLE 10 (CONTINUED)

STATE AND REGION	AMOUNT COLLECTED	POTENTIAL TAX YIELD AT AVERAGE RATE	UNUTILIZED POTENTIAL
SREB STATES (CONTINUED)			
26 GEORGIA	4425	12361	7936
27 KENTUCKY	1857	8150	6293
28 LOUISIANA	--	8811	8811
29 MARYLAND	14655	13076	--
30 MISSISSIPPI	--	4750	4750
31 NORTH CAROLINA	--	13434	13434
32 SOUTH CAROLINA	6091	6438	347
33 TENNESSEE	11751	10056	--
34 TEXAS	--	31345	31345
35 VIRGINIA	17887	14035	--
36 WEST VIRGINIA	1515	4270	2755
MCLNTAIN STATES	\$ 2551	\$ 32097	\$ 29546
37 ARIZONA	--	5834	5834
38 COLORADO	--	7243	7243
39 IDAHO	--	2141	2141
40 MONTANA	--	1907	1907
41 NEVADA	678	1890	1212
42 NEW MEXICO	--	2521	2521
43 OKLAHOMA	1873	6719	4846
44 UTAH	--	2836	2836
45 WYOMING	--	1005	1005
PACIFIC STATES	\$ 2261	\$ 89231	\$ 85970
46 ALASKA	--	1286	1286
47 CALIFORNIA	--	68093	68093
48 HAWAII	1044	2699	1655
49 OREGON	220	6485	6265
50 WASHINGTON	1997	10668	8671
DISTRICT OF COLUMBIA	\$ 2548	\$ 2937	\$ 389
ALL STATES INCLUDING DISTRICT OF COLUMBIA	\$ 497378	\$ 623874	\$ 412934

TABLE 11
OTHER TAX REVENUE
AND TOTAL STATE AND LOCAL TAX REVENUE,
FOR STATES, REGIONS AND THE UNITED STATES, 1974
(IN THOUSANDS)

STATE AND REGION	PROPERTY TAXES	OTHER LICENSE TAXES	OTHER AND UNALLOCABLE TAXES	TOTAL STATE AND LOCAL TAXES
NEW ENGLAND STATES	\$ 55046	\$ 103874	\$ 38647	\$ 8501783
1 CONNECTICUT	--	23735	10300	2131200
2 MAINE	1376	11979	1400	626656
3 MASSACHUSETTS	31786	48712	18100	4446844
4 NEW HAMPSHIRE	11567	9703	4061	415275
5 RHODE ISLAND	7782	5257	2300	569353
6 VERMONT	2505	4448	2486	312455
MIDDLE ATLANTIC STATES	\$ 239414	\$ 635253	\$ 661500	\$ 29936544
7 DELAWARE	9156	75933	4300	395533
8 NEW JERSEY	35052	153943	41500	5014802
9 NEW YORK	164235	92404	158300	17195952
10 PENNSYLVANIA	26931	312973	457700	7330250
NORTH CENTRAL STATES	\$ 105090	\$ 656724	\$ 266146	\$ 35451200
11 ILLINOIS	53053	75229	57200	7838487
12 INDIANA	--	18922	7800	2934583
13 IOWA	--	16807	6900	1717710
14 KANSAS	--	16681	10100	1337109
15 MICHIGAN	26379	202139	29600	6253759
16 MINNESOTA	--	29712	22619	2747329
17 MISSOURI	--	43903	39576	2417835
18 NEBRASKA	4042	11794	11400	851715
19 NORTH DAKOTA	--	6345	4600	331620
20 OHIO	19252	193424	57400	5462888
21 SOUTH DAKOTA	1524	6347	2100	359226
22 WISCONSIN	--	35421	16851	3198964
SREB STATES	\$ 128573	\$ 698045	\$ 486770	\$ 30941424
23 ALABAMA	--	43896	39600	1419505
24 ARKANSAS	5436	15668	8641	805319
25 FLORIDA	73987	68651	70800	4326702

ALL NOTES AND FOOTNOTES ARE ON PAGE 117

TABLE 11 (CONTINUED)

STATE AND REGION	PARIMUTUEL TAXES	OTHER LICENSE TAXES	OTHER AND UNALLOCABLE TAXES	TOTAL STATE AND LOCAL TAXES
SREB STATES (CONTINUED)				
26 GEORGIA	--	23978	42578	2359222
27 KENTUCKY	9160	22149	39260	1494330
28 LOUISIANA	7588	60584	24900	1691121
29 MARYLAND	16533	22019	63071	2773855
30 MISSISSIPPI	--	29631	5500	1013597
31 NORTH CAROLINA	--	72161	16019	2587033
32 SOUTH CAROLINA	--	18253	17300	1200740
33 TENNESSEE	--	79926	31484	1857605
34 TEXAS	--	203173	22100	5814823
35 VIRGINIA	--	26959	79261	2575243
36 WEST VIRGINIA	11869	10997	26316	825361
MCLNTAIN STATES	\$ 13885	\$ 143876	\$ 81326	\$ 6613875
37 ARIZONA	4278	13466	10700	1308161
38 COLORADO	5951	22673	24463	1503299
39 IDAHO	158	14271	2400	395242
40 MONTANA	--	11505	2552	439249
41 NEVADA	11	25683	23169	427115
42 NEW MEXICO	1464	10621	5800	552374
43 OKLAHOMA	--	28034	6711	1199322
44 UTAH	--	9387	3900	573342
45 WYOMING	23	8236	1700	215831
PACIFIC STATES	\$ 64809	\$ 199179	\$ 306443	\$ 20511504
46 ALASKA	--	12699	3043	205862
47 CALIFORNIA	77747	104681	255300	16040515
48 HAWAII	--	6771	4300	652270
49 OREGON	3035	33310	13000	1339908
50 WASHINGTON	4027	41718	30800	2272951
DISTRICT OF COLUMBIA	--	\$ 5167	\$ 14700	\$ 544487
ALL STATES INCLUDING DISTRICT OF COLUMBIA	\$ 626817	\$ 2442118	\$ 1855532	\$ 132500384

TABLE 12
SUMMARY OF UNUTILIZED POTENTIAL, 1974
(IN THOUSANDS)

STATE AND REGION	GENERAL SALES AND RECEIPTS TAXES		SELF-EMPLOYED SALES AND GROSS RECEIPTS TAXES		DEATH AND GIFT TAXES	GENERAL PROPERTY TAXES	INCOME TAXES	
							INDIVIDUAL	CORPORATE
NEW ENGLAND STATES	\$ 673250	\$ 186687			--	--	\$ 564379	\$ 17328
1 CONNECTICUT	15938	31213			--	--	397596	--
2 MAINE	--	12095			--	--	57828	13131
3 MASSACHUSETTS	518940	121436			--	--	--	--
4 NEW HAMPSHIRE	57162	11662			--	--	77864	--
5 RHODE ISLAND	17286	5281			--	--	31091	--
6 VERMONT	23924	--			--	--	--	4196
MIDDLE ATLANTIC STATES	\$ 770923	\$ 394402			--	\$ 958831	\$ 931207	\$ 67542
7 DELAWARE	83415	4749			--	79148	--	--
8 NEW JERSEY	255009	100514			--	--	931207	67542
9 NEW YORK	--	155476			--	--	--	--
10 PENNSYLVANIA	328499	132263			--	879683	--	--
NORTH-CENTRAL STATES	\$ 960712	\$ 1008512			\$ 126742	\$ 676371	\$ 1466044	\$ 572841
11 ILLINOIS	--	195334			8584	--	423210	132665
12 INDIANA	--	186858			12376	--	256536	143534
13 IOWA	68643	56251			--	--	--	26342
14 KANSAS	48573	31571			3117	--	108598	--
15 MICHIGAN	73566	247596			29193	--	364	--
16 MINNESOTA	148600	--			--	37901	--	--
17 MISSOURI	45425	52548			14810	179837	116832	82150
18 NEBRASKA	32064	24787			8466	--	77503	20689
19 NORTH DAKOTA	1474	17588			3171	40066	28211	5456
20 OHIO	459178	110949			47025	418567	394836	146965
21 SOUTH CAROLINA	--	4655			--	--	59955	15001
22 WISCONSIN	78589	74597			--	--	--	--
SOUTH STATES	\$ 477228	\$ 381473			\$ 131927	\$ 4343216	\$ 3352591	\$ 583665
23 ALABAMA	--	1495			12557	449755	128223	37818
24 ARKANSAS	13652	21052			9938	195732	66906	4088
25 FLORIDA	--	22745			11990	514961	882631	51178

ALL NOTES AND FOOTNOTES ARE ON PAGE 117

TABLE 12 (CONTINUED)

LICENSE TAXES							TOTAL
ALCOHOLIC BEVERAGE	MOTOR VEHICLE	MOTOR FUEL TAXES	SEVERANCE TAXES	TRANSFER TAXES	UNUTILIZED POTENTIAL		
\$ 4214	\$ 5775	\$ 17871	\$ 12202	\$ 27065	\$ 1560871		
1	10867	--	1650	10852	468116		
2	--	--	2806	2524	89385		
3	43324	12677	4779	10252	715119		
4	45	--	456	1204	188397		
5	3588	5154	793	2233	70320		
6	--	--	1717	--	29838		
\$ 3877	\$ 28943	\$ 17504	\$ 81211	\$ 25416	\$ 3279852		
7	42	--	241	--	167595		
8	3835	1841	6078	25416	1495838		
9	--	--	16379	--	171856		
10	28542	15663	58513	--	1444563		
\$ 16300	\$ 78626	\$ 137614	\$ 180334	\$ 161479	\$ 5385568		
11	7715	13415	36566	34695	856185		
12	10	--	15145	15236	647078		
13	--	11816	6442	6757	176251		
14	1053	20394	27001	6665	256417		
15	211	--	30917	29289	411236		
16	2343	15637	1558	5618	212257		
17	525	--	21587	12498	531615		
18	811	--	2774	3258	170352		
19	245	7080	264	1919	105894		
20	--	52158	30459	32358	1755183		
21	--	--	3102	1562	84274		
22	2883	6619	4118	11623	178829		
\$ 14270	\$ 189952	\$ 131847	\$ 158157	\$ 83070	\$ 9847494		
23	--	--	10374	4107	675051		
24	265	--	5065	3291	320296		
25	--	2461	7307	--	1493271		

TABLE 12 (CONTINUED)

STATE AND REGION	GENERAL SALES AND GROSS RECEIPTS TAXES	SELECTIVE SALES AND GROSS RECEIPTS TAXES	DEATH AND GIFT TAXES	GENERAL PROPERTY TAXES	INCOME TAXES	
					INDIVIDUAL	CORPORATE
SREB STATES (CONTINUED)						
26 GEORGIA	--	51147	18558	279666	134264	--
27 KENTUCKY	16652	78164	2538	332647	31213	1658
28 LOUISIANA	--	2772	6923	377921	238121	24308
29 MARYLAND	158183	72456	16794	146174	--	46343
30 MISSISSIPPI	--	12670	7489	140563	99749	19491
31 NORTH CAROLINA	69473	5002	--	445057	11164	--
32 SOUTH CAROLINA	--	15111	8905	235558	54339	--
33 TENNESSEE	--	15633	--	339618	369398	--
34 TEXAS	22151	8604	21928	334336	1202745	326983
35 VIRGINIA	157177	46824	12569	389642	69564	40001
36 WEST VIRGINIA	--	21757	1738	162150	64276	31798
MOUNTAIN STATES						
	\$ 174349	\$ 115439	\$ 21448	\$ 442676	\$ 429261	\$ 127929
37 ARIZONA	--	22462	8319	--	86159	21503
38 CALIFORNIA	--	31860	--	36516	27408	22815
39 IDAHO	22342	17055	1283	40961	9987	--
40 MONTANA	82083	8779	--	--	--	4155
41 NEVADA	--	4514	4349	9003	72521	19716
42 NEW MEXICO	--	7267	3428	84362	38790	10139
43 OKLAHOMA	69925	--	--	222334	137031	29702
44 UTAH	--	15130	2857	49500	18791	9412
45 WYOMING	--	8332	1211	--	38574	10487
PACIFIC STATES						
	\$ 317502	\$ 565183	\$ 6397	\$ 195725	\$ 1219176	\$ 126442
46 ALASKA	36737	13728	2846	34910	108	5169
47 CALIFORNIA	--	484767	--	--	809741	--
48 HAWAII	--	11535	3550	84732	--	9991
49 OREGON	275165	45237	--	--	--	--
50 WASHINGTON	--	9517	--	76083	409327	111281
DISTRICT OF COLUMBIA						
	\$ 19458	\$ 9376	\$ 794	\$ 75254	--	\$ 5513
ALL STATES INCLUDING DISTRICT OF COLUMBIA						
	\$ 3393912	\$ 2665068	\$ 287307	\$ 6692065	\$ 7962651	\$ 1501252

TABLE 12 (CONTINUED)

LICENSE TAXES					TOTAL UNUTILIZED POTENTIAL
ALCOHOLIC BEVERAGE	MOTOR VEHICLE	PICTOR FUEL TAXES	SEVERANCE TAXES	TRANSFER TAXES	
26	2210	54095	13570	7936	560846
27	564	21136	--	6293	491265
28	357	30222	--	8811	689476
29	2776	--	6411	--	490177
30	--	7792	--	4750	293504
31	2645	20611	6643	13434	578073
32	--	25208	4606	347	344074
33	1858	--	12233	--	738780
34	591	129386	--	31345	2078469
35	2015	--	24114	--	741911
36	--	--	67834	2755	352307
\$	2893	\$ 65009	\$ 147832	\$ 29546	\$ 1603943
37	170	5663	51793	5834	215146
38	651	20610	19077	7243	195032
39	--	817	4528	2141	103865
40	--	1513	4825	1907	105175
41	415	--	8449	1212	120179
42	257	4139	8061	2521	159005
43	562	19014	--	4846	483413
44	578	1676	20417	2836	132021
45	221	--	30281	1005	90111
\$	1241	\$ 155157	\$ 95527	\$ 85970	\$ 2856108
46	--	--	1486	1286	98270
47	--	128285	85771	68093	1651601
48	621	2086	1575	1655	116542
49	620	24786	2261	6265	358334
50	--	16050	435	8671	631364
	--	--	--	\$ 389	\$ 110783
\$	42895	\$ 486260	\$ 675263	\$ 412934	\$ 24644544

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TABLE 13

GENERAL SALES AND GROSS RECEIPTS TAXES, COLLECTIONS AND ADDITIONAL
REVENUE POSSIBLE BY COLLECTIONS OF UNUTILIZED POTENTIAL AMOUNTS,
PER CAPITA AND PER \$1000 OF PERSONAL INCOME, 1974

STATE AND REGION	PER CAPITA		PER \$1000 OF PERSONAL INCOME			
	ACTUAL COLLECTIONS	UNUTILIZED POTENTIAL	AMOUNT POSSIBLE	ACTUAL COLLECTIONS	UNUTILIZED POTENTIAL	AMOUNT POSSIBLE
ALL STATES INCLUDING DISTRICT OF COLUMBIA	\$124.48	\$ 16.06	\$140.53	\$ 22.91	\$ 2.95	\$ 25.86
NEW ENGLAND STATES	75.76	55.41	135.17	14.00	9.73	23.73
MIDDLE ATLANTIC STATES	131.79	20.37	152.16	21.84	3.37	25.21
NORTH CENTRAL STATES	118.14	16.70	134.83	21.06	2.98	24.04
SOUTHEAST STATES	126.23	14.35	140.62	25.89	2.95	28.84
PACIFIC STATES	160.08	11.42	171.50	27.12	1.93	29.05
SURE STATES	118.19	7.56	125.74	24.93	1.59	26.52
23 ALABAMA	116.63	--	116.63	27.78	--	27.78
24 ARKANSAS	93.43	6.64	100.07	21.83	1.55	23.38
25 FLORIDA	147.91	--	147.91	28.25	--	28.25
26 GEORGIA	120.01	--	120.01	25.74	--	25.74
27 KENTUCKY	99.55	4.96	104.51	22.27	1.11	23.38
28 LOUISIANA	144.60	--	144.60	33.55	--	33.55
29 MARYLAND	89.08	48.41	137.49	15.15	8.23	23.38
30 MISSISSIPPI	155.28	--	155.28	41.26	--	41.26
31 NORTH CAROLINA	94.88	12.55	107.83	20.57	2.81	23.38
32 SOUTH CAROLINA	113.05	--	113.05	26.55	--	26.55
33 TENNESSEE	145.74	--	145.74	32.50	--	32.50
34 TEXAS	110.14	1.84	111.98	22.99	0.38	23.38
35 VIRGINIA	91.07	32.02	123.10	17.30	6.08	23.38
36 WEST VIRGINIA	151.16	--	151.16	34.43	--	34.43

ALL NOTES AND FOOTNOTES ARE ON PAGE 117

TABLE 14

SELECTIVE SALES AND GROSS RECEIPTS TAXES, COLLECTIONS AND ADDITIONAL
REVENUE POSSIBLE BY COLLECTIONS OF UNUTILIZED POTENTIAL AMOUNTS,
PER CAPITA AND PER \$1000 OF PERSONAL INCOME, 1974

STATE AND REGION	PER CAPITA		PER \$1000 OF PERSONAL INCOME			
	ACTUAL COLLECTIONS	UNUTILIZED POTENTIAL	AMOUNT POSSIBLE	ACTUAL COLLECTIONS	UNUTILIZED POTENTIAL	AMOUNT POSSIBLE
ALL STATES INCLUDING DISTRICT OF COLUMBIA	\$ 55.78	\$ 12.61	\$ 72.39	\$ 11.00	\$ 2.32	\$ 13.32
NEW ENGLAND STATES	62.50	15.37	77.86	10.97	2.79	13.67
MIDDLE ATLANTIC STATES	63.59	10.42	74.01	10.54	1.73	12.26
NORTH CENTRAL STATES	49.71	17.53	67.23	8.86	3.12	11.99
SOUTHEAST STATES	58.86	5.86	68.72	12.07	2.02	14.09
PACIFIC STATES	52.51	20.31	72.82	8.90	3.44	12.34
SREB STATES	65.23	6.04	75.27	14.60	1.27	15.88
23 ALABAMA	79.02	0.42	79.44	18.82	0.10	18.92
24 ARKANSAS	44.50	10.21	54.71	10.40	2.59	12.78
25 FLORIDA	50.80	2.81	93.61	17.34	0.54	17.88
26 GEORGIA	57.00	10.48	67.47	12.23	2.25	14.47
27 KENTUCKY	45.61	23.28	68.90	10.20	5.21	15.41
28 LOUISIANA	54.24	0.74	54.98	12.58	0.17	12.76
29 MARYLAND	60.75	17.95	78.71	10.33	3.05	13.38
30 MISSISSIPPI	41.65	5.88	47.53	11.07	1.56	12.63
31 NORTH CAROLINA	68.23	1.68	69.90	14.79	0.36	15.16
32 SOUTH CAROLINA	56.66	5.43	62.08	13.31	1.27	14.58
33 TENNESSEE	67.12	3.75	70.91	14.97	0.84	15.81
34 TEXAS	81.50	0.71	82.21	17.02	0.15	17.16
35 VIRGINIA	78.43	9.54	87.97	14.90	1.81	16.71
36 WEST VIRGINIA	64.78	12.15	76.92	14.76	2.77	17.52

ALL NOTES AND FOOTNOTES ARE ON PAGE 117

TABLE 15

GENERAL PROPERTY TAXES, COLLECTIONS AND ADDITIONAL
REVENUE POSSIBLE BY COLLECTIONS OF UNUTILIZED POTENTIAL AMOUNTS,
PER CAPITA AND PER \$1000 OF PERSONAL INCOME, 1974

STATE AND REGION	PER CAPITA		PER \$1000 OF PERSONAL INCOME			
	ACTUAL COLLECTIONS	UNUTILIZED PCTENTIAL	AMOUNT POSSIBLE	ACTUAL COLLECTIONS	UNUTILIZED POTENTIAL	AMOUNT POSSIBLE
ALL STATES INCLUDING DISTRICT OF COLUMBIA	\$225.93	\$ 31.66	\$257.58	\$ 41.58	\$ 5.83	\$ 47.40
NEW ENGLAND STATES	340.10	--	340.10	59.70	--	59.70
MIDDLE ATLANTIC STATES	287.58	25.33	312.91	47.65	4.20	51.85
NORTH CENTRAL STATES	238.39	11.75	250.14	42.50	2.10	44.60
SOUTHEAST STATES	175.27	36.53	211.80	35.94	7.49	43.43
PACIFIC STATES	310.47	7.03	317.51	52.60	1.19	53.79
SUREB STATES	128.38	68.75	197.13	27.08	14.50	41.58
23 ALABAMA	48.80	125.74	174.53	11.62	29.95	41.58
24 ARKANSAS	83.03	94.52	177.96	19.40	22.18	41.58
25 FLORIDA	154.01	63.65	217.66	29.42	12.16	41.58
26 GEORGIA	136.67	57.16	193.83	29.31	12.26	41.58
27 KENTUCKY	86.77	99.09	185.86	19.41	22.17	41.58
28 LOUISIANA	76.79	100.40	179.19	18.28	23.30	41.58
29 MARYLAND	208.80	35.70	244.51	35.50	6.07	41.58
30 MISSISSIPPI	96.00	60.48	156.48	25.51	16.07	41.58
31 NORTH CAROLINA	106.77	82.55	191.76	23.58	17.99	41.58
32 SOUTH CAROLINA	92.43	84.61	177.04	21.71	19.87	41.58
33 TENNESSEE	104.19	82.25	186.44	23.23	18.34	41.58
34 TEXAS	171.35	27.75	199.13	35.78	5.79	41.58
35 VIRGINIA	139.52	79.39	218.91	26.50	15.08	41.58
36 WEST VIRGINIA	91.97	50.54	182.51	20.95	20.62	41.58

ALL NOTES AND FOOTNOTES ARE ON PAGE 117

TABLE 16

INDIVIDUAL INCOME TAXES, COLLECTIONS AND ADDITIONAL
REVENUE POSSIBLE BY COLLECTIONS OF UNUTILIZED POTENTIAL AMOUNTS,
PER CAPITA AND PER \$1000 OF PERSONAL INCOME, 1974

STATE AND REGION	PER CAPITA		PER \$1000 OF PERSONAL INCOME			
	ACTUAL COLLECTIONS	UNUTILIZED POTENTIAL	AMOUNT POSSIBLE	ACTUAL COLLECTIONS	UNUTILIZED POTENTIAL	AMOUNT POSSIBLE
ALL STATES INCLUDING DISTRICT OF COLUMBIA	\$ 92.08	\$ 37.67	\$129.75	\$ 16.95	\$ 6.93	\$ 23.88
NEW ENGLAND STATES	95.82	46.45	142.27	16.82	8.15	24.97
MIDDLE ATLANTIC STATES	156.88	24.60	181.49	25.99	4.08	30.07
NORTH CENTRAL STATES	101.29	25.48	126.76	18.06	4.54	22.60
SOUTHEASTERN STATES	66.65	35.82	102.47	13.68	7.26	20.94
PACIFIC STATES	84.66	42.80	127.47	14.34	7.42	21.76
SOUTHERN STATES	51.18	53.07	104.24	10.79	11.19	21.99
23 ALABAMA	51.64	35.65	87.48	12.30	8.54	20.84
24 ARKANSAS	56.75	22.45	89.20	13.26	7.58	20.84
25 FLORIDA	--	109.10	109.10	--	20.84	20.84
26 GEORGIA	69.65	27.50	97.15	14.94	5.90	20.84
27 KENTUCKY	83.66	9.30	93.16	18.76	2.08	20.84
28 LOUISIANA	26.56	63.26	89.82	6.16	14.68	20.84
29 MARYLAND	206.46	--	206.46	35.11	--	35.11
30 MISSISSIPPI	35.51	42.52	78.43	9.44	11.40	20.84
31 NORTH CAROLINA	94.04	2.08	96.12	20.39	0.45	20.84
32 SOUTH CAROLINA	65.22	19.52	84.74	16.26	4.58	20.84
33 TENNESSEE	3.99	89.46	93.45	0.89	19.95	20.84
34 TEXAS	--	99.81	99.81	--	20.84	20.84
35 VIRGINIA	95.55	14.17	109.73	18.15	2.69	20.84
36 WEST VIRGINIA	55.59	35.89	91.48	12.66	8.18	20.84

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TABLE 17

CORPORATE INCOME TAXES, COLLECTIONS AND ADDITIONAL
REVENUE POSSIBLE BY COLLECTIONS OF UNUTILIZED POTENTIAL AMOUNTS,
PER CAPITA AND PER \$1000 OF PERSONAL INCOME, 1974

STATE AND REGION	PER CAPITA		PER \$1000 OF PERSONAL INCOME			
	ACTUAL COLLECTIONS	UNUTILIZED POTENTIAL	AMOUNT POSSIBLE	ACTUAL COLLECTIONS	UNUTILIZED POTENTIAL	AMOUNT POSSIBLE
ALL STATES INCLUDING DISTRICT OF COLUMBIA	\$ 28.57	\$ 7.10	\$ 35.67	\$ 5.26	\$ 1.31	\$ 6.56
NEW ENGLAND STATES	41.42	1.43	42.84	7.27	0.25	7.52
MIDDLE ATLANTIC STATES	43.21	1.78	45.00	7.16	0.30	7.46
NORTH CENTRAL STATES	23.66	9.96	33.61	4.22	1.77	5.99
SOUTHEAST STATES	17.13	10.56	27.69	3.51	2.16	5.68
PACIFIC STATES	41.61	4.54	46.15	7.05	0.77	7.82
SREP STATES	16.18	9.24	27.42	3.83	1.95	5.78
23 ALABAMA	13.21	10.57	23.78	3.15	2.52	5.67
24 ARKANSAS	22.27	1.58	24.25	5.20	0.46	5.67
25 FLORIDA	23.33	6.33	29.66	4.46	1.21	5.67
26 GEORGIA	27.17	--	27.17	5.83	--	5.83
27 KENTUCKY	24.83	0.49	25.33	5.56	0.11	5.67
28 LOUISIANA	17.56	6.46	24.42	4.17	1.50	5.67
29 MARYLAND	22.00	11.32	33.32	3.74	1.92	5.67
30 MISSISSIPPI	12.94	8.39	21.32	3.44	2.23	5.67
31 NORTH CAROLINA	28.58	--	28.58	6.20	--	6.20
32 SOUTH CAROLINA	27.86	--	27.86	6.54	--	6.54
33 TENNESSEE	27.36	--	27.36	6.10	--	6.10
34 TEXAS	--	27.14	27.14	--	5.67	5.67
35 VIRGINIA	21.68	8.15	29.83	4.12	1.55	5.67
36 WEST VIRGINIA	7.12	17.75	24.87	1.62	4.04	5.67

ALL NOTES AND FOOTNOTES ARE ON PAGE 117

TABLE 18

STATE AND LOCAL TAX COLLECTIONS BY SOURCE AS PERCENTAGES OF TOTAL COLLECTIONS, FOR SREB STATES, REGIONS AND THE UNITED STATES, 1974

STATE AND REGION	GENERAL SALES AND GROSS RECEIPTS	SELECTIVE SALES AND GROSS RECEIPTS	GENERAL PROPERTY TAXES	INCOME TAXES		OTHER
				INDIVIDUAL	CORPORATE	
ALL STATES INCLUDING DISTRICT OF COLUMBIA	19.9%	9.5%	36.0%	14.7%	4.6%	15.3%
NEW ENGLAND STATES	11.4	8.9	48.6	13.7	5.9	11.5
MIDDLE ATLANTIC STATES	16.7	8.0	36.4	19.8	5.5	13.6
NORTH CENTRAL STATES	19.2	8.1	38.7	16.4	3.8	13.8
SOUTHEASTERN STATES	23.1	10.8	32.1	12.2	3.1	18.6
PACIFIC STATES	21.7	7.1	42.1	11.5	5.6	11.9
SREB STATES	24.1	14.1	26.2	10.4	3.7	21.4
23 ALABAMA	29.4	19.9	12.3	13.0	3.3	22.1
24 ARKANSAS	23.9	11.4	21.3	14.5	5.7	23.2
25 FLORIDA	27.7	17.0	28.8	--	4.4	22.2
26 GEORGIA	24.8	11.8	28.3	14.4	5.6	15.1
27 KENTUCKY	22.4	10.2	19.5	18.8	5.6	23.5
28 LOUISIANA	28.8	10.8	15.7	5.3	3.6	35.9
29 MARYLAND	13.1	9.0	30.8	30.5	3.2	13.3
30 MISSISSIPPI	25.7	9.6	22.1	8.2	3.0	21.5
31 NORTH CAROLINA	15.7	14.1	22.5	19.5	5.9	18.2
32 SOUTH CAROLINA	26.2	13.1	21.4	16.0	6.5	16.7
33 TENNESSEE	32.4	14.9	23.2	0.9	6.1	22.6
34 TEXAS	22.8	16.9	35.5	--	--	24.8
35 VIRGINIA	17.4	14.9	26.6	18.2	4.1	18.8
36 WEST VIRGINIA	32.8	14.1	20.0	12.1	1.5	19.6

ALL NOTES AND FOOTNOTES ARE ON PAGE 117

TABLE 19
TOTAL TAX REVENUES AS A PERCENT OF PERSONAL INCOME AND AS A PERCENT
OF GENERAL REVENUES, AND FEDERAL AIDS AS A PERCENT OF GENERAL
REVENUES, FOR STATES, REGIONS, AND THE UNITED STATES, 1974

STATE AND REGION	TAXES AS A PERCENT OF			FEDERAL		TAX BURDEN INDEX
	PERSONAL INCOME	GENERAL REVENUES FROM OWN SOURCE	PERCENT OF GENERAL REVENUES	AIDS AS A PERCENT OF GENERAL REVENUES		
NEW ENGLAND STATES	12.2	--	--	--	--	--
1 CONNECTICUT	10.6	84.9	18.0	18.0	48	
2 MAINE	13.5	84.5	24.5	24.5	2	
3 MASSACHUSETTS	13.4	86.2	18.9	18.9	14	
4 NEW HAMPSHIRE	9.4	75.9	21.0	21.0	43	
5 RHODE ISLAND	11.3	83.2	23.5	23.5	26	
6 VERMONT	14.4	79.1	26.5	26.5	1	
MIDDLE ATLANTIC STATES	13.1	--	--	--	--	--
7 DELAWARE	10.9	75.5	19.2	19.2	44	
8 NEW JERSEY	10.7	80.6	16.2	16.2	47	
9 NEW YORK	15.3	81.4	17.4	17.4	9	
10 PENNSYLVANIA	11.2	82.4	19.8	19.8	31	
NORTH CENTRAL STATES	10.8	--	--	--	--	--
11 ILLINOIS	11.0	84.6	20.7	20.7	45	
12 INDIANA	10.4	77.8	14.8	14.8	34	
13 IOWA	11.1	78.5	16.8	16.8	25	
14 KANSAS	10.6	78.1	17.6	17.6	37	
15 MICHIGAN	11.5	77.7	18.8	18.8	40	
16 MINNESOTA	12.8	77.3	18.9	18.9	11	
17 MISSOURI	9.5	80.2	19.6	19.6	36	
18 NEBRASKA	11.1	73.9	18.0	18.0	16	
19 NORTH DAKOTA	9.3	64.3	22.4	22.4	46	
20 OHIO	5.0	76.4	18.4	18.4	49	
21 SOUTH DAKOTA	12.3	75.7	27.6	27.6	4	
22 WISCONSIN	13.4	81.0	16.8	16.8	8	
SREB STATES	10.1	--	--	--	--	--
23 ALABAMA	5.1	70.2	26.8	26.8	21	
24 ARKANSAS	5.0	75.8	27.0	27.0	27	
25 FLORIDA	5.5	75.1	16.0	16.0	41	

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TABLE 19 (CONTINUED)

STATE AND REGION	TAXES AS A PERCENT OF PERSONAL INCOME	GENERAL REVENUES FROM OWN SOURCE	FEDERAL AIDS AS A PERCENT OF GENERAL REVENUES	TAX BURDEN INDEX
SREB STATES (CONTINUED)				
26 GEORGIA	10.2	72.2	23.9	20
27 KENTUCKY	5.9	74.7	26.0	19
28 LOUISIANA	11.5	72.1	23.4	6
29 MARYLAND	11.5	75.0	17.8	38
30 MISSISSIPPI	11.3	75.3	28.5	3
31 NORTH CAROLINA	10.0	79.2	21.8	22
32 SOUTH CAROLINA	5.5	75.2	23.8	15
23 TENNESSEE	9.4	73.8	23.6	24
34 TEXAS	5.8	75.8	20.4	32
35 VIRGINIA	5.7	76.3	20.2	42
36 WEST VIRGINIA	10.3	76.6	32.3	13
MOUNTAIN STATES				
	10.9	--	--	--
37 ARIZONA	11.7	75.3	18.5	12
38 COLORADO	11.0	74.5	21.3	28
39 IDAHO	5.7	76.4	26.9	35
40 MONTANA	12.3	76.1	24.0	7
41 NEVADA	12.2	74.8	17.1	33
42 NEW MEXICO	11.7	70.2	29.1	5
43 OKLAHOMA	5.4	71.0	25.5	29
44 UTAH	10.6	74.2	26.4	10
45 WYOMING	11.4	68.4	26.2	18
PACIFIC STATES				
	12.3	--	--	--
46 ALASKA	8.7	47.6	33.7	51
47 CALIFORNIA	12.7	80.3	20.1	23
48 HAWAII	13.0	71.4	23.3	17
49 OREGON	10.8	73.5	23.8	30
50 WASHINGTON	11.0	74.1	19.4	39
DISTRICT OF COLUMBIA	9.7	80.6	51.7	50
ALL STATES INCLUDING DISTRICT OF COLUMBIA	11.4	--	--	--

TABLE 20
UTILIZATION OF STATE AND LOCAL TAX POTENTIAL,
SPRB STATES, 1974

TYPE OF TAX	AMOUNT COLLECTED ABOVE YIELD COLLECTIBLE AT AVERAGE RATE	AMOUNT COLLECTED BELOW YIELD COLLECTIBLE AT AVERAGE RATE	NET AMOUNT COLLECTED ABOVE YIELD COLLECTIBLE AT AVERAGE RATE
GENERAL SALES AND GROSS RECEIPTS	\$ 941102000	\$ 477328000	\$ 463774000
SELECTIVE SALES AND GROSS RECEIPTS			
ALCOHOLIC BEVERAGES	335468000	51574000	283894000
TOBACCO PRODUCTS	165824000	123012000	46812000
INSURANCE	87201000	14921000	72281000
PUBLIC UTILITIES	507748000	127334000	380413000
OTHER	220219000	64632000	25587000
STATE DEATH AND GIFT	6538000	131927000	-124989000
GENERAL PROPERTY		434321600	-4343215000
INDIVIDUAL INCOME	343475000	3352591000	-3009111000
CORPORATE INCOME	35306000	583665900	-548357000
STATE ALCOHOLIC BEVERAGE LICENSE	8049000	14270000	-6220000
MOTOR VEHICLE LICENSE	66911000	189952000	-123040000
MOTOR FUELS	301557000	131847000	170110000
SEVERANCE	222553000	158157000	164396000
TRANSFER	114200000	83070000	31130000
TOTALS	\$ 3560553000	\$ 5847493000	

NET UNUTILIZED POTENTIAL (EXCESS
OF "BELOW AVERAGE" YIELDS OVER
"ABOVE AVERAGE" YIELDS) +\$ 6286540000

ALL NOTES AND FOOTNOTES ARE ON PAGE 117

TABLE 21

UTILIZATION OF STATE AND LOCAL TAX POTENTIAL,
ALABAMA, 1974

TYPE OF TAX	AMOUNT COLLECTED ABOVE YIELD COLLECTIBLE AT AVERAGE RATE	AMOUNT COLLECTED BELOW YIELD COLLECTIBLE AT AVERAGE RATE
GENERAL SALES AND GROSS RECEIPTS	\$ 66145030	\$
SELECTIVE SALES AND GROSS RECEIPTS		
ALCOHOLIC BEVERAGES	43306000	
TORACCC PROCLCTS	8556000	
INSURANCE	10843000	
PUBLIC UTILITIES	54262000	1495000
OTHER		
STATE DEATH AND GIFT		12557000
GENERAL PROPERTY		449755000
INDIVIDUAL INCOME		128223000
CORPORATE INCOME		37818000
STATE ALCOHOLIC BEVERAGE LICENSE	571000	30722000
MOTOR VEHICLE LICENSE		
ACTOR FUELS	13214000	10374000
SEVERANCE		4107000
TRANSFER		
TOTALS	\$ 196897000	\$ 675051000
NET UNUTILIZED POTENTIAL (EXCESS OF "BELOW AVERAGE" YIELDS OVER "ABOVE AVERAGE" YIELDS)	+\$ 478154000	

ALL NOTES AND FOOTNOTES ARE ON PAGE 117

TABLE 22
UTILIZATION OF STATE AND LOCAL TAX POTENTIAL,
ARKANSAS, 1974

TYPE OF TAX	AMOUNT COLLECTED ABOVE YIELD COLLECTIBLE AT AVERAGE RATE	AMOUNT COLLECTED BELOW YIELD COLLECTIBLE AT AVERAGE RATE
GENERAL SALES AND GROSS RECEIPTS	\$	\$ 13692000
SELECTIVE SALES AND GROSS RECEIPTS		
ALCOHOLIC BEVERAGES		2329000
TOBACCO PRODUCTS	14116000	
INSURANCE	437000	
PUBLIC UTILITIES		9248000
OTHER		9475000
STATE DEATH AND GIFT		9938000
GENERAL PROPERTY		195732000
INDIVIDUAL INCOME		66906000
CORPORATE INCOME		4088000
STATE ALCOHOLIC BEVERAGE LICENSE		365000
MOTOR VEHICLE LICENSE		166000
MOTOR FUELS	25254000	
SEVERANCE		5065000
TRANSFER		3291000
TOTALS	\$ 43847000	\$ 320296000
NET UNUTILIZED POTENTIAL (EXCESS OF "BELOW AVERAGE" YIELDS OVER "ABOVE AVERAGE" YIELDS)		+\$ 276449000

ALL NOTES AND FOOTNOTES ARE ON PAGE 117

TABLE 23
UTILIZATION OF STATE AND LOCAL TAX POTENTIAL,
FLORIDA, 1974

TYPE OF TAX	AMOUNT COLLECTED ABOVE YIELD COLLECTIBLE AT AVERAGE RATE	AMOUNT COLLECTED BELOW YIELD COLLECTIBLE AT AVERAGE RATE
GENERAL SALES AND GROSS RECEIPTS	\$ 206351000	\$
SELECTIVE SALES AND GROSS RECEIPTS		
ALCOHOLIC BEVERAGES	80506000	
TOBACCO PRODUCTS	50328000	13071300
INSURANCE		9674300
PUBLIC UTILITIES	154514000	
OTHER		
STATE DEATH AND GIFT		11990000
GENERAL PROPERTY		514961000
INDIVIDUAL INCOME		882631300
CORPORATE INCOME		51178000
STATE ALCOHOLIC BEVERAGE LICENSE	5819000	
STATE VEHICLE LICENSE	28773000	
MOTOR FUELS		2461000
SEVERANCE		7307000
TRANSFER	107025000	
TOTALS	\$ 633773000	\$ 1493271000
NET UNUTILIZED POTENTIAL (EXCESS OF "BELOW AVERAGE" YIELDS OVER "ABOVE AVERAGE" YIELDS)	+\$ 859498000	

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TABLE 24
UTILIZATION OF STATE AND LOCAL TAX POTENTIAL,
GEORGIA, 1974

TYPE OF TAX	AMOUNT COLLECTED ABOVE YIELD COLLECTIBLE AT AVERAGE RATE	AMOUNT COLLECTED BELOW YIELD COLLECTIBLE AT AVERAGE RATE
GENERAL SALES AND GROSS RECEIPTS	\$ 53812000	\$
SELECTIVE SALES AND GROSS RECEIPTS		
ALCOHOLIC BEVERAGES	68527000	
TOBACCO PRODUCTS	3533000	
INSURANCE	3554000	
PUBLIC UTILITIES		32964300
CITY		18182000
STATE DEATH AND GIFT		
GENERAL PROPERTY		18558300
INDIVIDUAL INCOME		279066000
CORPORATE INCOME	3683000	134264000
STATE ALCOHOLIC BEVERAGE LICENSE		22103000
ACTOR VEHICLE LICENSE		54095000
MOTOR FUELS	18158000	13570000
SEVERANCE		7936000
TRANSFER		
TOTALS	\$ 151707000	\$ 560846000
NET UNUTILIZED POTENTIAL (EXCESS OF "BELOW AVERAGE" YIELDS OVER "ABOVE AVERAGE" YIELDS)	+\$ 409139000	

ALL NOTES AND FOOTNOTES ARE ON PAGE 117

TABLE 25
UTILIZATION OF STATE AND LOCAL TAX POTENTIAL,
KENTUCKY, 1974

TYPE OF TAX	AMOUNT COLLECTED ABOVE YIELD COLLECTIBLE AT AVERAGE RATE	AMOUNT COLLECTED BELOW YIELD COLLECTIBLE AT AVERAGE RATE
GENERAL SALES AND GROSS RECEIPTS	\$	\$ 16652000
SELECTIVE SALES AND GROSS RECEIPTS		
ALCOHOLIC BEVERAGES		16677000
TOBACCO PRODUCTS	15886000	23896000
INSURANCE		
PUBLIC UTILITIES	44215000	37591000
OTHER		
STATE DEATH AND GIFT		2538000
GENERAL PROPERTY		332647000
INDIVIDUAL INCOME		31213000
CORPORATE INCOME		1658000
STATE ALCOHOLIC BEVERAGE LICENSE		964000
MOTOR VEHICLE LICENSE	27574000	21136000
MOTOR FUELS	7293000	
SEVERANCE		
TRANSFER		6293000
TOTALS	\$ 99073000	\$ 491265000
NET UNUTILIZED POTENTIAL (EXCESS OF "BELOW AVERAGE" YIELDS OVER "ABOVE AVERAGE" YIELDS)	+\$ 392193000	

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TABLE 26
UTILIZATION OF STATE AND LOCAL TAX POTENTIAL,
LOUISIANA, 1974

TYPE OF TAX	AMOUNT COLLECTED ABOVE YIELD COLLECTIBLE AT AVERAGE RATE	AMOUNT COLLECTED BELOW YIELD COLLECTIBLE AT AVERAGE RATE
GENERAL SALES AND GROSS RECEIPTS	\$ 164585000	\$
SELECTIVE SALES AND GROSS RECEIPTS		
ALCOHOLIC BEVERAGES	12021000	
TOBACCO PRODUCTS	4363000	
INSURANCE	5539000	2196300
PUBLIC UTILITIES		577000
OTHER		
STATE DEATH AND GIFT		6923000
GENERAL PROPERTY		377921000
INDIVIDUAL INCOME		238121000
CORPORATE INCOME		24308000
STATE ALCOHOLIC BEVERAGE LICENSE		397000
MOTOR VEHICLE LICENSE		30222000
MOTOR FUELS	12081000	
SEVERANCE	130456000	8811000
TRANSFER		
TOTALS	\$ 333685000	\$ 689476000
NET UNUTILIZED POTENTIAL (EXCESS OF "BELOW AVERAGE" YIELDS OVER "ABOVE AVERAGE" YIELDS)	+\$	355591000

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TABLE 27

UTILIZATION OF STATE AND LOCAL TAX POTENTIAL,
MARYLAND, 1974

TYPE OF TAX	AMOUNT COLLECTED ABOVE YIELD COLLECTIBLE AT AVERAGE RATE	AMOUNT COLLECTED BELOW YIELD COLLECTIBLE AT AVERAGE RATE
GENERAL SALES AND GROSS RECEIPTS	\$	\$ 198183000
SELECTIVE SALES AND GROSS RECEIPTS		
ALCOHOLIC BEVERAGES		23964300
TOBACCO PRODUCTS		37023000
INSURANCE		1850300
PUBLIC UTILITIES		10662000
OTHER	54165000	
STATE DEATH AND GIFT		16794000
GENERAL PROPERTY		146174000
INDIVIDUAL INCOME	343478000	
CORPORATE INCOME		46343000
STATE ALCOHOLIC BEVERAGE LICENSE	648000	2776000
MOTOR VEHICLE LICENSE	22576000	
MOTOR FUELS	1619000	6411000
SEVERANCE		
TRANSFER		
TOTALS	\$ 422886000	\$ 490177000
NET UNUTILIZED POTENTIAL (EXCESS OF "BELOW AVERAGE" YIELDS OVER "ABOVE AVERAGE" YIELDS)	+\$ 67291000	

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TABLE 28
UTILIZATION OF STATE AND LOCAL TAX POTENTIAL,
MISSISSIPPI, 1974

TYPE OF TAX	AMOUNT COLLECTED ABOVE YIELD COLLECTIBLE AT AVERAGE RATE	AMOUNT COLLECTED BELOW YIELD COLLECTIBLE AT AVERAGE RATE
GENERAL SALES AND GROSS RECEIPTS	\$ 156387000	\$
SELECTIVE SALES AND GROSS RECEIPTS		
ALCOHOLIC BEVERAGES	6062000	1172000
TOBACCO PRODUCTS		
INSURANCE	7014000	11663000
PUBLIC UTILITIES		835000
OTHER		
STATE DEATH AND GIFT		7489000
GENERAL PROPERTY		140563000
INDIVIDUAL INCOME		59749000
CORPORATE INCOME		19491000
STATE ALCOHOLIC BEVERAGE LICENSE	520000	7792000
MOTOR VEHICLE LICENSE		
MOTOR FUELS	41930000	
SEVERANCE	4515000	4750000
TRANSFER		
TOTALS	\$ 216431000	\$ 293504000
NET UNUTILIZED POTENTIAL (EXCESS OF "BELOW AVERAGE" YIELDS OVER "ABOVE AVERAGE" YIELDS)	+\$	77073000

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TABLE 29

UTILIZATION OF STATE AND LOCAL TAX POTENTIAL,
NORTH CAROLINA, 1974

TYPE OF TAX	AMOUNT COLLECTED ABOVE YIELD COLLECTIBLE AT AVERAGE RATE	AMOUNT COLLECTED BELOW YIELD COLLECTIBLE AT AVERAGE RATE
GENERAL SALES AND GROSS RECEIPTS	\$	\$ 69473000
SELECTIVE SALES AND GROSS RECEIPTS		
ALCOHOLIC BEVERAGES	26245000	965000
TOBACCO PRODUCTS	8157000	
INSURANCE	65101000	8037000
PUBLIC UTILITIES		
OTHER		
STATE DEATH AND GIFT	233000	445097000
GENERAL PROPERTY		11164000
INDIVIDUAL INCOME		
CORPORATE INCOME	13148000	2649000
STATE ALCOHOLIC BEVERAGE LICENSE		20611000
MOTOR VEHICLE LICENSE	40107000	6643000
MOTOR VEHICLES		13434000
SEVERANCE		
TRANSFER		
TOTALS	\$ 152990000	\$ 578073000
NET UNUTILIZED POTENTIAL (EXCESS OF "BELOW AVERAGE" YIELDS OVER "ABOVE AVERAGE" YIELDS)	+\$	425083000

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TABLE 30
UTILIZATION OF STATE AND LOCAL TAX POTENTIAL,
SOUTH CAROLINA, 1974

TYPE OF TAX	AMOUNT COLLECTED ABOVE		AMOUNT COLLECTED BELOW	
	YIELD COLLECTIBLE AT AVERAGE RATE		YIELD COLLECTIBLE AT AVERAGE RATE	
GENERAL SALES AND GROSS RECEIPTS	\$ 37572000	\$		
SELECTIVE SALES AND GROSS RECEIPTS	36783000			
ALCOHOLIC BEVERAGES			13134000	
TOBACCO PRODUCTS				
INSURANCE	4074000		1253000	
PUBLIC UTILITIES			723000	
OTHER				
STATE DEATH AND GIFT			8905000	
GENERAL PROPERTY			235558000	
INDIVIDUAL INCOME			54339000	
CORPORATE INCOME	10404000			
STATE ALCOHOLIC BEVERAGE LICENSE	1022000			
MOTOR VEHICLE LICENSE			25208000	
MOTOR FUELS	20121000			
SEVERANCE			4606000	
TRANSFER			347000	
TOTALS	\$ 105575000	\$	\$ 344074000	
NET UNUTILIZED POTENTIAL (EXCESS OF "BELOW AVERAGE" YIELDS OVER "ABOVE AVERAGE" YIELDS)		+\$	234099000	

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TABLE 31
UTILIZATION OF STATE AND LOCAL TAX POTENTIAL,
TENNESSEE, 1974

TYPE OF TAX	AMOUNT COLLECTED ABOVE YIELD COLLECTIBLE AT AVERAGE RATE	AMOUNT COLLECTED BELOW YIELD COLLECTIBLE AT AVERAGE RATE
GENERAL SALES AND GROSS RECEIPTS	\$ 168092000	\$
SELECTIVE SALES AND GROSS RECEIPTS		
ALCOHOLIC BEVERAGES	18666000	
TOBACCO PRODUCTS	8448000	
INSURANCE	6205000	
PUBLIC UTILITIES	53314000	15633000
OTHER		
STATE DEATH AND GIFT	6704000	
GENERAL PROPERTY		339618000
INDIVIDUAL INCOME		369398000
CORPORATE INCOME	8072000	
STATE ALCOHOLIC BEVERAGE LICENSE		1898000
STATE VEHICLE LICENSE	15286000	
ACTOR FUELS	9065000	
SEVERANCE		12233000
TRANSFER	1655000	
TOTALS	\$ 296352000	\$ 738780000
NET UNUTILIZED POTENTIAL (EXCESS OF "BELOW AVERAGE" YIELDS OVER "ABOVE AVERAGE" YIELDS)	+\$ 44,428000	

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TABLE 32
UTILIZATION OF STATE AND LOCAL TAX POTENTIAL,
TEXAS, 1974

TYPE OF TAX	AMOUNT COLLECTED ABOVE YIELD COLLECTIBLE AT AVERAGE RATE	AMOUNT COLLECTED BELOW YIELD COLLECTIBLE AT AVERAGE RATE
GENERAL SALES AND GROSS RECEIPTS	\$	\$ 22151000
SELECTIVE SALES AND GROSS RECEIPTS		
ALCOHOLIC BEVERAGES		8634000
TCRACCC PRODUCTS	76798000	
INSURANCE	7497000	
PUBLIC UTILITIES	91741000	
OTHER	170075000	
STATE DEATH AND GIFT		21928000
GENERAL PROPERTY		334336000
INDIVIDUAL INCOME		1202745000
CORPORATE INCOME		326983000
STATE ALCOHOLIC BEVERAGE LICENSE	7206000	591000
MOTOR VEHICLE LICENSE		129386000
MOTOR FUELS		
SEVERANCE	180246000	31345000
TRANSFER		
TOTALS	\$ 535566000	\$ 2078469000
NET UNUTILIZED POTENTIAL (EXCESS OF "BELOW AVERAGE" YIELDS OVER "ABOVE AVERAGE" YIELDS)		+\$ 1542903000

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TABLE 33

UTILIZATION OF STATE AND LOCAL TAX POTENTIAL,
VIRGINIA, 1974

TYPE OF TAX	AMOUNT COLLECTED ABOVE		AMOUNT COLLECTED BELOW	
	YIELD COLLECTIBLE AT AVERAGE RATE		YIELD COLLECTIBLE AT AVERAGE RATE	
GENERAL SALES AND GROSS RECEIPTS	\$		\$	157177000
SELECTIVE SALES AND GROSS RECEIPTS				
ALCOHOLIC BEVERAGES	23532000		46824000	
TOBACCO PRODUCTS				
INSURANCE	6052000			
PUBLIC UTILITIES	88816000			
OTHER	25614000			
STATE DEATH AND GIFT				12569000
GENERAL PROPERTY				389642000
INDIVIDUAL INCOME				69564000
CORPORATE INCOME				40301000
STATE ALCOHOLIC BEVERAGE LICENSE	13270000			2019000
VEHICLE LICENSE	54371000			
VEHICLE FUELS				
SEVERANCE	3652000			24114000
TRANSFER				
TOTALS	\$	215547000	\$	741911000
NET UNUTILIZED POTENTIAL (EXCESS OF "BELOW AVERAGE" YIELDS OVER "ABOVE AVERAGE" YIELDS)		+\$	526364000	

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TABLE 34

UTILIZATION OF STATE AND LOCAL TAX POTENTIAL,
WEST VIRGINIA, 1974

TYPE OF TAX	AMOUNT COLLECTED ABOVE		AMOUNT COLLECTED BELOW	
	YIELD COLLECTIBLE AT AVERAGE RATE		YIELD COLLECTIBLE AT AVERAGE RATE	
GENERAL SALES AND GROSS RECEIPTS	\$ 86919000	\$		
SELECTIVE SALES AND GROSS RECEIPTS				
ALCOHOLIC BEVERAGES	19021000			
TOBACCO PRODUCTS	1672000			
INSURANCE	3503000			
PUBLIC UTILITIES			21757000	
OTHER	26045000			
STATE DEATH AND GIFT				
GENERAL PROPERTY			1738000	
INDIVIDUAL INCOME			162150000	
CORPORATE INCOME			64276000	
STATE ALCOHOLIC BEVERAGE LICENSE	118000		31798000	
ACTOR VEHICLE LICENSE	1728000			
ACTOR FUELS	13021000			
SEVERANCE			67834000	
TRANSFER			2755000	
TOTALS	\$ 152027000	\$	\$ 352307000	
NET UNUTILIZED POTENTIAL (EXCESS OF "BELOW AVERAGE" YIELDS OVER "ABOVE AVERAGE" YIELDS)		+\$	200280000	

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TABLE 35

FEDERAL INCOME TAX RETURNS, PERCENTAGES OF TOTAL NUMBER, BY ADJUSTED GROSS INCOME CLASS, FOR STATES, REGIONS, AND THE UNITED STATES, 1972

STATE AND REGION	UNDER \$5,000	\$5,000- 9,999	\$10,000- 19,999	\$20,000- 49,999	\$50,000 OR MORE	NUMBER OF RETURNS
NEW ENGLAND STATES						
1 CONNECTICUT	34.2	26.8	30.7	7.3	0.9	4766528
2 MAINE	30.7	24.5	32.7	5.7	1.3	1227427
3 MASSACHUSETTS	39.9	33.3	22.7	3.8	0.4	371129
4 NEW HAMPSHIRE	34.2	26.6	31.0	7.4	0.8	2307811
5 RHODE ISLAND	35.4	29.1	29.5	5.5	0.5	316878
6 VERMONT	36.7	27.0	30.2	5.5	0.6	359083
	39.8	28.3	27.2	4.3	0.3	184200
MIDDLE ATLANTIC STATES						
7 DELAWARE	31.7	27.3	31.5	8.6	1.0	14533639
8 NEW JERSEY	21.9	24.5	33.5	9.3	0.9	220033
9 NEW YORK	31.5	24.2	32.7	10.6	1.1	2908163
10 PENNSYLVANIA	21.7	27.0	30.6	9.5	1.1	6943381
	21.9	25.8	31.8	5.9	0.7	4462062
NORTH CENTRAL STATES						
11 ILLINOIS	33.0	26.5	32.5	7.3	0.7	21351776
12 INDIANA	30.3	25.8	33.8	5.2	0.9	4331601
13 IOWA	33.7	25.9	33.3	6.6	0.6	1947712
14 KANSAS	35.1	28.6	30.1	5.6	0.5	1054887
15 MICHIGAN	36.3	28.1	28.1	6.2	0.7	828237
16 MINNESOTA	28.9	25.3	35.3	9.7	0.8	3271154
17 MISSOURI	36.9	25.8	30.1	6.6	0.6	1437956
18 NEBRASKA	35.5	27.8	29.8	6.2	0.7	1724158
19 NORTH DAKOTA	37.3	25.0	27.6	5.6	0.6	577225
20 OHIO	42.6	31.8	22.0	3.3	0.3	2336690
21 SOUTH DAKOTA	33.0	26.2	33.8	6.3	0.7	4027089
22 WISCONSIN	45.9	25.1	21.4	3.3	0.3	237029
	33.6	27.5	32.4	6.0	0.6	1686987
SOUTH STATES						
23 ALABAMA	38.0	28.8	26.3	6.2	0.7	21377056
24 ARKANSAS	40.4	28.1	26.0	4.9	0.6	1104584
25 FLORIDA	43.6	30.5	21.8	3.6	0.5	637451
	36.5	30.1	26.0	6.4	1.0	2845807

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TABLE 35 (CONTINUED)

STATE AND REGION	UNDER \$5,000	\$5,000- 9,999	\$10,000- 15,999	\$20,000- 49,999	\$50,000 OR MORE	NUMBER OF RETURNS
SREB STATES (CONTINUED)						
26 GEORGIA	38.9	27.5	26.7	6.1	0.7	1658777
27 KENTUCKY	36.4	31.3	27.1	4.7	0.5	1091521
28 ILLINOIS	36.6	31.1	26.4	5.2	0.7	1132125
29 MARYLAND	30.3	26.6	30.5	11.7	0.8	1619345
30 MISSISSIPPI	41.2	32.2	21.9	4.1	0.6	651364
31 NORTH CAROLINA	39.0	30.4	25.5	4.5	0.6	1885743
32 SOUTH CAROLINA	35.4	30.6	25.3	4.2	0.5	914376
33 TENNESSEE	40.4	30.3	24.0	4.7	0.7	1411408
34 TEXAS	40.2	26.2	26.4	6.3	0.8	4051565
35 VIRGINIA	35.5	27.3	27.6	8.9	0.6	1797097
36 WEST VIRGINIA	34.9	31.1	29.6	4.0	0.5	585919
PCOUNTAIN STATES	35.0	26.7	27.6	6.1	0.6	4276924
37 ARIZONA	36.6	27.3	28.5	6.8	0.8	746728
38 COLORADO	40.0	22.9	28.8	7.6	0.7	966646
39 IDAHO	35.6	25.6	26.0	4.4	0.4	270059
40 MONTANA	37.9	30.5	26.9	4.4	0.3	266597
41 NEVADA	36.3	24.7	30.3	7.8	0.9	231111
42 NEW MEXICO	44.4	26.2	23.8	5.3	0.4	371130
43 OKLAHOMA	38.5	30.0	25.7	5.2	0.6	504476
44 UTAH	38.3	25.1	30.5	5.7	0.5	390394
45 WYOMING	40.0	24.1	30.1	5.4	0.5	129783
PACIFIC STATES	33.9	26.1	30.6	8.7	0.8	10538525
46 ALASKA	30.7	18.9	32.1	17.6	0.7	107084
47 CALIFORNIA	33.6	26.0	30.5	9.1	0.8	7952251
48 HAWAII	36.7	23.5	28.5	10.6	0.8	318023
49 OREGON	36.7	26.5	30.3	5.9	0.6	853424
50 WASHINGTON	33.3	27.5	31.8	7.0	0.5	1307743
DISTRICT OF COLUMBIA	31.6	35.1	24.2	8.0	1.2	283100
ALL STATES INCLUDING DISTRICT OF COLUMBIA	34.7	27.3	29.9	7.4	0.8	77127264

TABLE 36

STATE AND LOCAL TAX CAPACITY AND CAPACITY UTILIZATION, PER CAPITA
AND PER \$1000 OF PERSONAL INCOME, FOR STATES, REGIONS,
AND THE UNITED STATES, 1974

STATE AND REGION	ACTUAL COLLECTIONS (1,000)	NET UNUTILIZED CAPACITY (1,000)	TAX CAPACITY (CCLS - 1+2) (1,000)
NEW ENGLAND STATES	\$ 8501783	\$ -416064	\$ 8085718
1 CONNECTICUT	2131200	170595	2301794
2 MAINE	626656	-65629	561026
3 MASSACHUSETTS	4446844	-587822	3859020
4 NEW HAMPSHIRE	415275	88980	504255
5 RHODE ISLAND	549353	27178	596531
6 VERMONT	312455	-49365	263089
MIDDLE ATLANTIC STATES	\$ 29936544	\$ -2684546	\$ 27251584
7 DELAWARE	355533	58531	494064
8 NEW JERSEY	5014802	507248	5522050
9 NEW YORK	1715952	-424921	12946530
10 PENNSYLVANIA	7330250	958653	8288943
SOUTHEASTERN STATES	\$ 35451200	\$ 2837922	\$ 38289120
11 ILLINOIS	7838487	327605	8166092
12 INDIANA	2934593	349375	3283958
13 IOWA	1717110	85828	1803538
14 KANSAS	1337105	168982	1506090
15 MICHIGAN	6253759	175317	6429375
16 MINNESOTA	2747325	-200214	2547113
17 MISSOURI	2417835	472446	2890280
18 NEBRASKA	851715	65184	920899
19 NORTH CAROLINA	331620	101535	433155
20 OHIO	5462888	1705941	7168829
21 SOUTH DAKOTA	359226	1641	360867
22 WISCONSIN	3158564	-419709	2779253
SURE STATES	\$ 30941424	\$ 6286540	\$ 37227952
23 ALABAMA	1419505	478154	1897658
24 ARKANSAS	805319	276449	1081767
25 FLORIDA	4226702	859498	5186200

TABLE 36 (CONTINUED)

	PERCENT OF CAPACITY UNUTILIZED	TAXES PER CAPITA		TAXES PER \$1,000 OF PERSONAL INCOME	
		CAPACITY	UTILIZED	CAPACITY	UTILIZED
1	--	\$ 665.49	\$ 699.74	\$ 116.91	\$ 122.82
2	7.4	745.40	690.16	115.20	106.66
3	--	535.64	558.53	120.70	134.82
4	--	665.35	766.70	116.09	133.77
5	17.6	624.08	513.95	121.33	99.92
6	4.6	636.64	607.63	118.41	113.01
	--	559.76	664.80	121.97	144.86
7	--	\$ 720.01	\$ 790.95	\$ 119.30	\$ 131.05
8	15.9	862.24	690.28	138.47	110.86
9	9.2	753.35	684.15	118.00	107.16
10	--	714.84	949.48	114.48	152.05
	11.6	700.38	615.37	127.57	112.81
11	7.4	\$ 665.40	\$ 616.08	\$ 118.64	\$ 109.85
12	4.0	733.64	704.20	115.78	111.13
13	10.6	616.13	550.58	117.06	104.61
14	4.8	621.71	601.65	119.15	113.48
15	11.2	663.48	585.63	122.73	108.96
16	2.7	706.65	687.38	119.21	115.96
17	--	650.27	701.39	119.33	128.70
18	16.3	605.04	506.14	119.67	100.11
19	7.5	596.82	551.95	122.36	113.17
20	23.4	675.95	520.60	122.57	93.84
21	0.5	667.68	506.75	120.32	91.69
22	--	525.13	526.72	125.43	124.86
	--	608.68	700.61	116.82	134.47
23	16.9	\$ 585.28	\$ 489.77	\$ 124.29	\$ 103.30
24	25.2	530.52	356.64	126.38	94.53
25	16.6	524.62	390.55	122.57	91.24
	--	641.06	534.82	122.45	102.16

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TABLE 36 (CONTINUED)

STATE AND REGION	ACTUAL COLLECTIONS (1,000)	NET UNUTILIZED CAPACITY (1,000)	TAX CAPACITY (CCLS. 1+2) (1,000)
SREP STATES (CONTINUED)			
26 GEORGIA	2359222	409139	2768360
27 KENTUCKY	1454330	392193	1886522
28 ILLINOIS	1851121	355591	2246712
29 MARYLAND	2773855	67291	2841145
30 MISSISSIPPI	1010597	77073	1087670
31 NORTH CAROLINA	2587033	425083	3012116
32 SOUTH CAROLINA	1200740	234099	1434939
33 TENNESSEE	1857605	442428	2300033
34 TEXAS	5814823	1542903	7357726
35 VIRGINIA	2575243	526364	3101607
36 WEST VIRGINIA	825361	200280	1025641
MOUNTAIN STATES	\$ 6613875	\$ 900171	\$ 7514046
37 ARIZONA	1308101	37035	1345136
38 CALIFORNIA	1503295	138587	1641885
39 IDAHO	395242	95572	492814
40 MONTANA	425249	10687	449936
41 NEVADA	427115	36865	463980
42 NEW MEXICO	552374	71785	624159
43 OKLAHOMA	1155222	374581	1574302
44 UTAH	573342	83004	656346
45 WYOMING	215831	51656	267487
PACIFIC STATES	\$ 20511504	\$ -909705	\$ 19601792
46 ALASKA	205862	53558	299420
47 CALIFORNIA	16040515	-1138295	14902219
48 HAWAII	652270	-74101	578168
49 OREGON	1335508	117361	1457269
50 WASHINGTON	2272951	91773	2364724
DISTRICT OF COLUMBIA	\$ 544487	\$ 64578	\$ 609065
ALL STATES INCLUDING DISTRICT OF COLUMBIA	\$ 132500384	\$ 6078480	\$ 138578864

TABLE 36 (CONTINUED)

	PERCENT OF CAPACITY UNUTILIZED	TAXES PER CAPITA CAPACITY	TAXES PER CAPITA UTILIZED	CAPACITY	TAXES PER \$1,000 OF PERSONAL INCOME	UTILIZED
26	14.8	567.05	483.25	121.63	103.66	
27	20.8	561.97	445.14	125.71	99.58	
28	15.8	556.85	502.42	138.49	116.57	
29	2.4	693.58	677.54	118.00	115.21	
30	7.1	468.02	434.85	124.35	115.54	
31	14.1	561.65	482.35	121.77	104.59	
32	16.3	515.39	451.30	121.03	101.29	
33	15.2	557.04	449.89	124.22	100.32	
34	21.0	610.60	482.56	127.48	109.75	
35	17.0	631.95	524.70	120.02	99.65	
36	15.5	572.66	460.84	130.46	104.98	
	12.0	\$ 620.02	\$ 545.74	\$ 127.14	\$ 111.91	
37	2.8	624.77	607.57	125.22	121.77	
38	8.4	657.81	602.28	123.11	112.72	
39	19.5	614.29	494.67	124.48	103.24	
40	2.4	612.16	597.62	128.15	125.11	
41	7.9	805.74	745.40	133.33	122.73	
42	11.5	556.29	492.31	134.46	118.99	
43	23.8	581.14	442.72	127.26	96.95	
44	12.6	559.54	488.78	125.69	109.79	
45	19.3	745.09	601.20	144.51	116.60	
	--	\$ 704.26	\$ 736.55	\$ 119.31	\$ 124.84	
46	31.2	888.49	610.87	126.50	86.97	
47	--	712.75	767.23	118.86	127.94	
48	--	682.61	770.09	116.33	131.24	
49	8.1	643.10	591.31	122.04	112.21	
50	3.9	680.30	653.50	120.39	115.72	
	10.6	\$ 842.41	\$ 753.09	\$ 112.64	\$ 100.70	
	4.4	\$ 655.55	\$ 626.80	\$ 120.64	\$ 115.35	

TABLE 37

TOTAL TAX COLLECTIONS, STATE AND LOCAL GOVERNMENTS,
FOR STATES, REGIONS, AND THE UNITED STATES, 1974
(IN THOUSANDS)

STATE AND REGION	STATE TAX REVENUE	LOCAL TAX REVENUE	TOTAL TAX REVENUE
NEW ENGLAND STATES	\$ 4326783	\$ 4165000	\$ 8501783
1 CONNECTICUT	1052500	1038300	2131200
2 MAINE	336856	289800	626656
3 MASSACHUSETTS	2204744	2242100	4446844
4 NEW HAMPSHIRE	188575	226700	415275
5 RHODE ISLAND	336653	235700	563353
6 VERMONT	180055	132400	312455
MIDDLE ATLANTIC STATES	\$ 15542348	\$ 14394200	\$ 29936544
7 DELAWARE	308133	87400	395533
8 NEW JERSEY	2056302	2558500	5014802
9 NEW YORK	8516263	8679600	17195952
10 PENNSYLVANIA	4661550	2668700	7330250
NORTH CENTRAL STATES	\$ 20060800	\$ 15350400	\$ 35451200
11 ILLINOIS	4082987	3755500	7838487
12 INDIANA	1674182	1260400	2934583
13 IOWA	1025410	692300	1717710
14 KANSAS	702709	634400	1337109
15 MICHIGAN	3724459	2515300	6253759
16 MINNESOTA	1843129	904200	2747329
17 MISSOURI	1300435	1117400	2417835
18 NEBRASKA	405615	446100	851715
19 NORTH DAKOTA	218720	112500	331620
20 OHIO	2815388	2587500	5462888
21 SOUTH DAKOTA	165626	193600	359226
22 WISCONSIN	2032164	1168300	3198964
SOUTH STATES	\$ 15541232	\$ 11000200	\$ 30941424
23 ALABAMA	1024705	354800	1419505
24 ARKANSAS	605415	195500	805319
25 FLORIDA	2766602	1540100	4326702

ALL NOTES AND FOOTNOTES ARE ON PAGE 117

TABLE 37 (CONTINUED)

	STATE TAX REVENUE AS A PERCENTAGE OF TOTAL TAX REVENUE	PER CAPITA TOTAL TAX REVENUE	PER \$1,000 PERSONAL INCOME, TOTAL TAX REVENUE
	51.0	\$ 659.74	\$ 122.82
1	51.3	690.16	106.66
2	53.8	598.53	134.82
3	49.6	766.70	133.77
4	45.4	513.95	99.92
5	58.6	607.63	113.91
6	57.6	664.80	144.86
	51.9	\$ 750.55	\$ 131.05
7	77.9	650.28	110.86
8	41.0	684.15	107.16
9	49.5	549.48	152.05
10	63.6	619.37	112.81
	56.6	\$ 616.08	\$ 105.85
11	52.1	704.20	111.13
12	57.1	550.58	104.61
13	59.7	601.65	113.48
14	52.6	589.03	108.96
15	59.7	687.38	115.96
16	67.1	701.39	128.70
17	53.8	506.14	100.11
18	47.6	551.99	113.17
19	66.0	520.60	93.84
20	52.6	508.79	91.69
21	46.1	526.72	124.86
22	63.5	700.61	134.47
	64.4	\$ 489.77	\$ 103.30
23	72.2	396.84	94.53
24	75.2	390.55	91.24
25	64.4	534.82	102.16

TABLE 37 (CONTINUED)

STATE AND REGION	STATE TAX REVENUE	LOCAL TAX REVENUE	TOTAL TAX REVENUE
SREB STATES (CONTINUED)			
26 GEORGIA	1514922	844300	2359222
27 KENTUCKY	1166130	388210	1494330
28 LCLISIANA	1315921	571600	1891121
29 MARYLAND	1578155	1195700	2773855
30 MISSISSIPPI	754157	256400	1010597
31 NORTH CAROLINA	1806433	780600	2587033
32 SOUTH CAROLINA	901540	299200	1201740
33 TENNESSEE	1092405	765200	1857605
34 TEXAS	3287923	2526900	5814823
35 VIRGINIA	1536443	1038800	2575243
36 WEST VIRGINIA	626861	198500	825361
MOUNTAIN STATES	\$ 3557475	\$ 2616400	\$ 6613875
37 ARIZONA	743201	564900	1308101
38 COLORADO	757595	705700	1513299
39 IDAHO	265242	130000	395242
40 MONTANA	225549	213700	439249
41 NEVADA	251415	175700	427115
42 NEW MEXICO	437674	114700	552374
43 OKLAHOMA	777522	421800	1199322
44 UTAH	373442	155900	573342
45 WYOMING	125831	90000	215831
PACIFIC STATES	\$ 10724306	\$ 5787200	\$ 20511504
46 ALASKA	124162	81700	205862
47 CALIFORNIA	7571715	8068800	16040515
48 HAWAII	454870	157400	652270
49 OREGON	743208	596700	1339908
50 WASHINGTON	1350351	882600	2272951
DISTRICT OF COLUMBIA	--	\$ 544437	\$ 544487
ALL STATES INCLUDING DISTRICT OF COLUMBIA	\$ 74602704	\$ 57897680	\$ 132500384

TABLE 37 (CONTINUED)

	STATE TAX REVENUE AS A PERCENTAGE OF TOTAL TAX REVENUE	PER CAPITA TOTAL TAX REVENUE	PER \$1,000 PERSONAL INCOME, TOTAL TAX REVENUE
26	64.2	483.25	103.66
27	74.0	445.14	99.58
28	69.8	502.42	116.57
29	56.9	677.54	115.21
30	74.6	434.85	115.54
31	69.8	482.39	104.59
32	75.1	431.30	101.29
33	58.8	449.89	100.32
34	56.5	482.56	100.75
35	59.7	524.70	99.65
36	75.9	460.84	104.98
	60.4	\$ 545.74	\$ 111.91
37	56.8	607.57	121.77
38	53.1	602.28	112.72
39	67.1	494.67	100.24
40	51.3	597.62	125.11
41	58.9	745.40	122.73
42	79.2	492.31	118.99
43	64.8	442.72	96.95
44	65.1	488.78	109.79
45	58.3	601.20	116.60
	52.3	\$ 736.95	\$ 124.84
46	60.3	610.87	86.97
47	49.7	767.23	127.94
48	75.9	770.09	131.24
49	55.5	591.31	112.21
50	61.2	653.90	115.72
	—	\$ 753.09	\$ 100.70
	56.3	\$ 626.80	\$ 115.35

NOTES AND SOURCES FOR TABLES
(Figures in columns and rows may not add to totals
because of rounding and truncating)

TABLE 1

The average rate per \$1,000 of personal income for states using this tax is \$23.38.

Figures for the following states include local as well as state general sales tax collections: New York, Illinois, Kansas, Minnesota, Missouri, Nebraska, Ohio, South Dakota, Alabama, Arkansas, Georgia, Louisiana, North Carolina, Tennessee, Texas, Virginia, Arizona, Colorado, Nevada, New Mexico, Oklahoma, Utah, California and Washington. Alaska has a local general sales tax but no state tax.

SOURCE: Population, U.S. Bureau of the Census; Personal Income, Survey of Current Business, August 1975, Tables 1 and 2; State Collection data, U.S. Department of Commerce, Bureau of the Census, State Government Finances in 1974, Series GF74, No. 4, August 1975, Table 7; Local Collection data, U.S. Department of Commerce, Bureau of the Census, Government Finances in 1974, data furnished prior to publication; and estimates based on disaggregated local tax collection data furnished by the U.S. Department of Commerce Bureau of the Census.

TABLE 2

The average per \$1,000 of personal income for states using these taxes is as follows: for alcoholic beverages, \$2.09; for tobacco products, \$2.93; for insurance taxes, \$1.46; for public utility taxes, \$3.52; and for other selective sales taxes, \$1.14. Alcoholic beverage taxes include profits from state operated stores. Public utility taxes include profits from publicly owned utilities.

In Minnesota, North Carolina, and South Dakota net profits from municipal liquor stores are not included in alcoholic beverage tax computations. Profits from state liquor stores are included in the following states: Maine, New Hampshire, Vermont, Pennsylvania, Iowa, Michigan, Ohio, Alabama, Mississippi, Virginia, West Virginia, Idaho, Montana, Utah, Wyoming, Oregon and Washington.

SOURCE: See Citation for Table 1.

TABLE 3

The average rate per \$1,000 of personal income for states using this tax is \$1.25.

SOURCE: See Citation for Table 1.

TABLE 4

The average rate per \$1,000 of personal income is \$41.58.

No state property taxes were collected in Connecticut, Rhode Island, South Dakota, Tennessee, Oklahoma or Hawaii.

TABLE 5

The average rate per \$1,000 of personal income for states using these taxes is: for individual income taxes, \$20.84; and for corporate income taxes, \$5.67. Local business net income taxes are included in individual income taxes. In computing the average rate for individual income taxes, states not employing a broad based tax were excluded. These were Connecticut, New Hampshire, New Jersey and Tennessee.

Figures for the following states include local individual and business income taxes: Delaware, New Jersey, New York, Pennsylvania, Illinois, Michigan, Missouri, Ohio, Alabama, Kentucky, Maryland and Virginia.

SOURCE: See Citation for Table 1; and State Tax Collections in 1974, Series GF74, No. 1, Table 8.

TABLE 6

The average rate per \$1,000 of personal income for states using this tax is \$0.13.

SOURCE: See Citation for Table 1.

TABLE 7

The average rate per registered vehicle is \$28.72.

Figures include local motor vehicle and operators license taxes if collected.

SOURCE: See Citation for Table 1; and Automobile Facts and Figures (Detroit: Motor Vehicle Manufacturer's Association, 1975), p. 25.

TABLE 8

The average rate per registered vehicle is \$63.31.

Figures for the following states include local motor fuels taxes: New York, Alabama, Florida, Mississippi, Nevada and Hawaii.

SOURCE: See Citations for Tables 1 and 7.

TABLE 9

The average rate per \$1,000 of value for states using this tax is \$47.36.

SOURCE: See Citation for Table 1; and U.S. Department of the Interior, Minerals Yearbook, 1972, Volume I (Washington, D.C.: U.S. Government Printing Office, 1974), Table 4, p. 88; U.S. Department of Commerce, Current Fishery Statistics, No. 6100, Fisheries of the United States, 1972 (Washington, D.C.: U.S. Government Printing Office, March 1973), p. 22; and U.S. Bureau of the Census, Census of Agriculture, 1969, Volume II, General Report, Chapter 7, Value of Products, Economic Class, Contracts (Washington, D.C.: U.S. Government Printing Office, 1973), Table 3.

TABLE 10

The average rate per \$1,000 of personal income for states using this tax is \$.619.

New York and Texas were excluded in the computation of the average rate.

Local realty transfer tax in city of Wilmington, Delaware, is levied at a rate of one percent.

Local tax in New York City on transfers of real property where consideration is over \$25,000.

Local taxes are authorized in Pennsylvania. Over 1,000 school districts and 850 other units impose this tax.

Tax in Indiana is restricted to corporations subject to gross income tax.

A local tax is authorized in Ohio, South Carolina, West Virginia and California.

City of Baltimore, Maryland, and specified counties are authorized to levy this tax.

Virginia counties and cities levy a tax of one-third the state tax.

In Washington, a county tax is authorized and employed in all 39 counties on real estate at a one percent rate.

SOURCE: See Citation for Table 1 and Advisory Commission on Intergovernmental Relations, State-Local Finances: Significant Features and Suggested Legislation, 1972 Edition (Washington, D.C.: U.S. Government Printing Office), Table 112.

TABLES 11 through 34, 36 and 37

Statistical bases for these tables are the basic tables, 1-10; and for Table 19; Henry J. Frank, "Measuring State Tax Burdens," National Tax Journal, XXI, June 1959, p. 183.

TABLE 35

SOURCE: Department of the Treasury, Internal Revenue Service, Statistics of Income, Individual Income Tax Returns (Washington, D.C.: U.S. Government Printing Office, December 1974), Table 5.6.